



2017

Comprehensive Annual Financial Report

For the year ended December 31, 2017

LAFOURCHE PARISH

Dedicated to Feeding & Fueling America

Thibodaux, LA

Louisiana

COMPREHENSIVE ANNUAL FINANCIAL REPORT



For The Year Ended
December 31, 2017

Lafourche Parish Government
Thibodaux, Louisiana

Finance Department
Carrel Hymel III, Accounting Manager



LAFOURCHE PARISH GOVERNMENT

TABLE OF CONTENTS

	<u>Statement/ Schedule</u>	<u>Page Number</u>
INTRODUCTORY SECTION		
Letter of Transmittal		9
Certificate Of Achievement For Excellence In Financial Reporting		20
Principal Officials		21
Organizational Charts		23
FINANCIAL SECTION		
Independent Auditor's Report		25
Management's Discussion & Analysis		29
BASIC FINANCIAL STATEMENTS		
Government-Wide Financial Statements (GWFS)		
Statement of Net Position	A	41
Statement of Activities	B	42
Fund Financial Statements (FFS)		
Governmental Funds:		
Balance Sheet	C	44
Reconciliation of the Governmental Funds Balance Sheet (FFS) to the Statement of Net Position (GWFS)	D	47
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	48
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes In Fund Balance (FFS) to the Statement of Activities (GWFS)	F	50
Proprietary Funds:		
Statement of Net Position	G	51
Statement of Revenues, Expenses, and Changes In Net Position	H	52
Statement of Cash Flows	I	53
Discretely Presented Component Units:		
Combining Statement of Net Position	J	54
Combining Statement of Activities	K	58
Notes To The Financial Statements		
REQUIRED SUPPLEMENTAL INFORMATION		
Budget Comparison Schedules - Major Funds:		
001 General Fund	1.1	97
103 Roads & Bridges	1.2	101
104 Drainage	1.3	102
107 Solid Waste Fund	1.4	103
114 Special District 1 Fund	1.5	104
119 Library Commission Fund	1.6	105
128 Rededication Fund	1.7	106
Registrar of Voters Employees' Retirement System		107
Notes To The Required Supplemental Information		109

LAFOURCHE PARISH GOVERNMENT TABLE OF CONTENTS

	<u>Statement/ Schedule</u>	<u>Page Number</u>
NON-MAJOR GOVERNMENTAL FUNDS		
Combining And Individual Fund Statements And Schedules		
Non-Major Governmental Funds:		
Combining Balance Sheet – by Fund Type	2.1	111
Combining Statement of Revenue, Expenditures and Changes in Fund Balance – by Fund Type	2.2	112
NON-MAJOR SPECIAL REVENUE FUNDS		
Non-Major Special Revenue Funds:		
Special Revenue Fund Descriptions		113
Combining Balance Sheet	3.1	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	3.2	125
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
101 Animal Control Fund	3.3	132
102 Building Maintenance Fund	3.4	133
105 Street Light Fund	3.5	134
106 Road Sales Tax District 2	3.6	135
108 Royalty Fund	3.7	136
109 Board of Health Fund	3.8	137
110 Recreation Fund	3.9	138
112 Criminal Jury Fund	3.10	139
113 Criminal Court Fund	3.11	140
115 Off Duty Witness Fund	3.12	141
118 Planning Commission Fund	3.13	142
121 Drug Court - Supreme Court Fund	3.14	143
123 Civil Defense	3.15	144
124 IV-D Grant Fund	3.16	145
126 Commission of Women Fund	3.17	146
127 Senior Citizen Activity Fund	3.18	147
129 Health Activity Fund	3.19	148
130 Head Start Fund	3.20	149
131 CACFP Heat Start Fund	3.21	150
141 CACFP – OCA Fund	3.22	151
142 Community Action Operating Fund	3.23	152
144 LIHEAP Grant Fund	3.24	153
150 CSBG Grant	3.25	154
154 TANF Fund	3.26	155
160 Road Sales Tax District A Fund	3.27	156
161 Road Sales Tax District 2 Fund	3.28	157
174 State of Emergency	3.29	158
181 Coastal Zone Management Fund	3.30	159
185 Beachfront Development Commission Fund	3.31	160
196 FEMA Acquisition Fund	3.32	161
801 BP Disaster Fund	3.33	162

LAFOURCHE PARISH GOVERNMENT

TABLE OF CONTENTS

	<u>Statement/ Schedule</u>	<u>Page Number</u>
NON-MAJOR DEBT SERVICE FUNDS		
Non-Major Debt Service Funds:		
Debt Service Fund Descriptions		163
Combining Balance Sheet	4.1	165
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	4.2	167
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
302 Sinking Fund - Cert of Indebtedness, Building Bonds, Series 1999	4.3	169
313 Reserve Fund - Road Sales Tax District No. 3, 5 & 6	4.4	170
314 Sinking Fund - Road Sales Tax Districts 3, 5 & 6	4.5	171
317 Sinking Fund - Consolidated Road Sales Tax District A	4.6	172
318 Sinking Fund - Road Sales Tax District 2 Series 2008	4.7	173
319 Reserve Fund -2012 Road Bond District A	4.8	174
NON-MAJOR CAPITAL PROJECT FUNDS		
Non-Major Capital Project Funds:		
Capital Project Fund Descriptions		175
Combining Balance Sheet	5.1	176
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	5.2	177
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
201 Construction Fund - Road District No. 2	5.3	178
206 Construction Fund - Road Sales Tax District 3, 5 & 6	5.4	179
299 Capital Projects Fund-Major Fund	5.5	180
NON-MAJOR ENTERPRISE FUNDS		
Non-Major Enterprise Funds:		
Enterprise Fund Descriptions		181
Combining Statement of Net Position	6.1	183
Combining Statement of Revenue, Expenses and Changes in Fund Balance	6.2	185
Combining Statement of Cash Flows in Net Position	6.3	187
SCHEDULE OF COMPENSATION		
Schedule of Compensation Paid to Parish Council Members and President		189
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer		190
STATISTICAL SECTION (UNAUDITED)		
Financial Trends		
Net Position by Component	Exhibit X-1	192
Changes in Net Position	Exhibit X-2	194
Fund Balances of Governmental Funds	Exhibit X-3	198
Changes in Fund Balances of Governmental Funds	Exhibit X-4	200

LAFOURCHE PARISH GOVERNMENT

TABLE OF CONTENTS

	<u>Statement/ Schedule</u>	<u>Page Number</u>
Revenue Capacity Information		
Tax Revenues by Source, Governmental Funds	Exhibit X-5	202
Assessed Value and Estimated Actual Value of Property	Exhibit X-6	204
Property Tax Rates	Exhibit X-7	206
Principal Property Tax Payers	Exhibit X-8	208
Property Tax Levies and Collections	Exhibit X-9	210
Debt Capacity Information		
Ratios of Outstanding Debt by Type	Exhibit X-10	212
Direct and Overlapping and Underlying Bonded Debt	Exhibit X-11	214
Legal Debt Margin Information	Exhibit X-12	216
Pledged-Revenue Coverage	Exhibit X-13	218
Demographic and Economic Information		
Demographic and Economic Statistics	Exhibit X-14	220
Principal Employers	Exhibit X-15	222
Operating Information		
Full-Time Equivalent Parish Employees	Exhibit X-16	224
Capital Asset Statistics by Function	Exhibit X-17	226
Operating Indicators by Function	Exhibit X-18	228
SINGLE AUDIT SECTION		
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>		232
Independent Auditor's Report on Compliance With Requirements for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance		234
Schedule of Expenditures of Federal Awards (notes included)		237
Schedule of Findings and Questioned Costs		240
Management Letter		241
Corrective Action Plan		246
Schedule of Prior Audit Findings		249

Introductory Section





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James B. Cantrelle, Parish President

Finance Department

June 30, 2018

Honorable President, Council Members and Citizens
Lafourche Parish, Louisiana

Ladies and Gentlemen:

Pursuant to the Louisiana State Statutes and the Revised Home Rule Charter of the Parish of Lafourche, State of Louisiana (Home Rule Charter), I hereby issue the Comprehensive Annual Financial Report (CAFR) for the Lafourche Parish Government for the fiscal year ended December 31, 2017. The Finance Department of the Lafourche Parish Government prepared this report in accordance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB). This report satisfies Article VI, Section 7 of the Home Rule Charter which requires an annual financial and compliance audit of the financial statements of the Parish to include all funds and accounts representing the financial transactions of the Parish and all departments and offices. It also requires all political subdivisions of the Parish to submit their audit, compiled or reviewed reports to the Parish upon completion within six months from the end of the fiscal year.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lafourche Parish Government for its comprehensive annual financial report for the fiscal year ended December 31, 2016. This was the tenth consecutive year the Parish achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations including all disclosures rests with the Parish. We believe the data, as presented, is accurate in all material respects and represented in a manner which fairly sets forth the financial position and results of the operations of the Parish. Furthermore, we believe all disclosures necessary to enable the reader to gain an understanding of the Parish's financial activity including changes in financial position and cash flows have been included.

James B. Cantrelle	Parish President	James Bourgeois	District 5
Jerry Jones	District 1	Corey Perrillieux	District 6
Luci Sposito	District 2	Armand Autin	District 7
Michael Gros	District 3	Jerry LaFont	District 8
Aaron "Bo" Melvin	District 4	Daniel Lorraine	District 9

The Parish financial statements have been audited by Stagni & Company, L.L.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, (1) evidence supporting the amounts and the disclosures in the financial statements; (2) assessing the accounting principles used and significant estimates made by management; and (3) evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Lafourche Parish Primary Government's financial statements for the fiscal year ended December 31, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first document of the financial section of this report.

The Parish Government is required to undergo an annual single audit as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and was subjected to an audit in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

PROFILE OF LAFOURCHE PARISH

History

Lafourche Parish was created on March 31, 1807, and is a part of Acadiana, or French Louisiana, home of the Cajun people. The Cajuns trace their ancestry to the French-speaking Acadians who migrated from Acadia (now Nova Scotia) in the mid-18th century. Lafourche Parish gets its name from the Cajun French "La Fourche," meaning "fork," which describes how the bayou was once a descending fork of the Mississippi River.



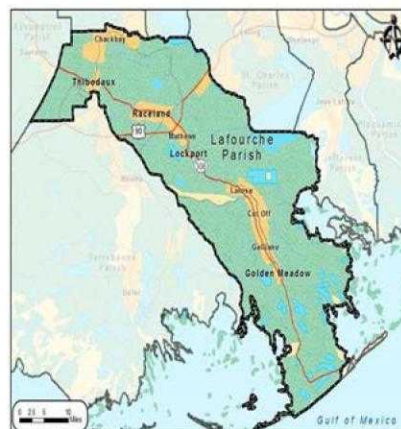
Valued for its strategic location to New Orleans, Lafourche Parish escaped most of the destruction associated with the Civil War. In 1896, the United States Post Office established along Bayou Lafourche, one of the first rural, free-delivery mail routes in the nation. Given the fact that most of the houses along this waterway fronted the Bayou, the postal authorities recognized the ease with which mail could be distributed.



There are three municipalities in Lafourche Parish: Thibodaux, Lockport, and Golden Meadow. The city of Thibodaux, the Parish seat, was incorporated in 1830 and is the Parish's oldest municipality. The Town of Lockport was incorporated in 1899. Its growth and establishment is credited to the construction of the canal and locks that facilitated the transfer of freight from Lafourche and Terrebonne parishes to New Orleans. Golden Meadow was settled before 1825, and tradition suggests the town was named for the fields of goldenrods clustered nearby. Because of its proximity to the Gulf of Mexico, Golden Meadow is one of the centers for the state's seafood industry.

Location/Geography

Lafourche Parish is located in southeast Louisiana, approximately 60 miles southwest of New Orleans. The parish spans about 1,469 square miles of area at 100 miles long and 15-mile-wide, in the area of greatest expanse within the parish, and an elevation of around 15 feet above sea level. It is bordered by the Gulf of Mexico to its south, Terrebonne Parish to its west, Assumption Parish to its northwest, St. John and St. James Parish to its north, and St. Charles Parish and Jefferson Parish to its east. Lafourche is comprised of marshes, sandy ridges, bodies of water, alluvial plains, and natural levees. It has an estimated population of 98,020. Thibodaux, the parish seat, has an estimated population of 15,000 and is home to Nicholls State University and the Louisiana Technical College – Lafourche campus.



Lafourche Parish is accessible from US 90 west, exiting on LA Highway 308 or LA Highway 1. LA 1, the longest and oldest Louisiana highway, stretches 400 miles from the northwestern corner of Louisiana (near the Texas and Arkansas border) through Lafourche Parish along the western bank of Bayou Lafourche to the Gulf of Mexico at Grand Isle. About 16% of the parish consists of bayous and bays. Bayou Lafourche is often used as a point of reference when giving directions. People frequently refer to a given location as "up the bayou," "down the bayou," or "across the bayou."

Lafourche Parish Today

Lafourche, also known as the "Sportsman's Paradise," boasts a natural habitat for a wide range of wildlife such as deer, nutria, alligators, local and migratory waterfowl, and wild caught Louisiana seafood often considered a national treasure. Major industries in Lafourche include oil and gas production, sugar refining, shipbuilding, cattle ranching, and commercial and charter fishing. The 2010 Dig In! campaign in Lafourche has helped promote tourism throughout the parish. The Parish Logo and Slogan, "*Feeding and Fueling America*," captures the attributes of the Parish and emphasizes the importance of Lafourche Parish in a more global perspective.



Profile of Government

Lafourche Parish is governed under a Home Rule Charter form of government. In November 2004, the voters of the Parish adopted the Revised Home Rule Charter of the Parish of Lafourche, Louisiana which is made up of the Executive Branch (President/Administrative) and the Legislative Branch (Council). The elected Parish President serves as the leader of the Executive Branch of the Parish Government. The Legislative Branch is the elected Parish Council and is composed of nine district representatives. Both the Parish President and the Council serve four-year terms. Recent changes have limited the Parish President to two consecutive terms and council members to three consecutive terms. There are three incorporated municipalities in Lafourche Parish: Thibodaux (parish seat), Lockport, and Golden Meadow.

The Parish President appointed department heads, subject to the Lafourche Parish Council's approval, for the following major departments and serve at the discretion of the Parish President:

Administration
Human Resources
Permits & Planning



Finance & Purchasing
Public Works

Parish Employees



The parish employs over 400 workers. Through the "WOW" (Wonderful Outstanding Worker) recognition program, employees nominate and award each other for exemplary work. The criteria for the nomination are demonstrating outstanding performance, projecting warm and considerate feeling towards coworkers and customers, supervisor recommended after nomination, and exhibits commitment to service while sustaining a high level of productivity and quality of work. All employees are eligible with the exception of elected or appointed individuals. Nominations are submitted to a committee of volunteer peers for review and awards are given for the selected employee of the month. These employees are acknowledged at the Council meetings each month.

At the end of the year, the committee members review the year's employees of the month to vote on an employee of the year. The employee of the year for 2017 was awarded to Nanette Lazard, a Community Action Outreach Coordinator since 2009.

REPORTING ENTITY

A determination of the financial reporting entity to be included in this CAFR is made through the application of criteria established by the Governmental Accounting Standards Board (GASB) Statements 14 and 34. A complete explanation of the financial reporting entity is included in the Summary of Significant Accounting Policies in the notes to the Financial Statements. This CAFR includes the financial activities of the Primary Government and its component units. The Parish provides a full range of services including general government, public safety, planning, sustainability, public health, public recreation and culture, and support to agencies within the Parish which provide services to the elderly, disadvantaged citizens, and the business and educational communities of the Parish.



The Parish financial reporting entity consists of the Primary Government, which is all funds under the auspices of the Parish President and Parish Council and the legally separate component units, which are units of government that are legally separate from the Parish government but have a sufficiently close relationship with the government to warrant inclusion in the consolidated financial report. A listing of these component units can be found in the primary government's notes to financial statements.

MAJOR INITIATIVES

Higher Education



Lafourche Parish is home to two tax-supported secondary education establishments. Founded in 1948, Nicholls State University, an accredited four-year institution, offers both bachelors and master's degrees in various fields. The Louisiana Technical College, a two-year vocational/technical school located in Thibodaux and Galliano, offers technical certifications, diplomas, and associates degrees that meet career goals. These institutions continue to provide a qualified and skilled work force for the businesses located in Lafourche Parish and the surrounding region.

Hurricanes

Programs and projects assisting with the ongoing recovery from Hurricanes Katrina, Rita, Gustav, Ike, and Isaac are visible throughout the Parish. Several pump station and levee projects are a direct result of Federal funding received by the Parish for damages sustained from the above storms. The resiliency of the citizens of Lafourche Parish is evident by the spirit exhibited during the Parish's response and recovery to all emergency situations. Special thanks to those Lafourche Parish Government employees remaining in harm's way during natural disasters to safeguard the Parish's assets and property along with assisting those citizens in need during these challenging times.



Levee, Pump Stations, and Drainage Projects



In an ongoing effort to protect the assets of Lafourche Parish citizens, the Parish maintains and constructs levees, pumps, and pump stations within the Parish. Terrebonne Parish and Lafourche Parish signed an agreement for sharing in cost of improvements and maintenance of some of the neighboring levees. The pump stations are regularly checked to ensure the efficiency of the pumps and prior to hurricane season, Lafourche Parish readies itself with emergency supplies.

Master Drainage Plan

After the hurricanes Katrina and Rita caused large amounts of destruction to the bayou regions of Louisiana, Lafourche Parish Government was awarded grant funding from a Community Development Block Grant- Disaster Recovery to create a Master Drainage Plan. The amount of \$750,000 from CDBG and \$130,604 from North Lafourche Conservation, Levee Drainage District, was to be used to hire T. Baker Smith LLC as consultants to assess, evaluate, and recommend necessary repairs and construction of pump stations and drainage projects to alleviate further flooding throughout the Parish.



The project was divided into three Phases. Phase 1 publically announced what the project was for through a presentation at a council meeting and announced the website address, phone number, and location of comment cards created for feedback from the public. Phase 2 consisted of four public meetings that allowed the general public to voice any concerns on the drainage problems. The opinions of the public, along with data gathered from various sources and consultants, were compiled to create the Master Drainage Plan. The Plan prioritized drainage areas that need improvements based on the number of residents and businesses in the area and overall costs of improvements. Phase 3 developed a press release and T. Baker Smith, LLC gave a presentation of the details at the Lafourche Parish Council meeting and North Lafourche Levee District meeting in June 2012. Since the Master Drainage Plan's release, some projects have begun improvements.

Roads and Bridges



Continuous improvements and maintenance of roads, highways, and bridges remain top priorities of Lafourche Parish Government. These projects are funded through various sources such as Road Bond money, Parish funding, and Federal Grants. Inspections are made daily throughout Lafourche Parish by the field supervisors and managers. The repairs can range from the size of a pothole or a light out on a bridge to the repaving of an entire stretch of road or replacement of a bridge. The maintenance required is reported to the Director of Public Works for determination of priority. Once a bridge or road is determined to be in need of maintenance or repair, the Director meets with the Grant Writer or Finance Director to discuss options for funding the project.

Buildings

In 2008, many Lafourche Parish Government employees relocated from the Barrios Building to the "old Wal-Mart" building in Mathews. In 2011, a \$3,409,027 renovation project took place at the Mathews Government Complex providing the central part of the Parish with a modern up-to-date facility to conduct Parish business. In July of 2012, the Mathews Government Complex was completed. The building houses service offices such as the Community Action Agency, Head Start, Office of Emergency Preparedness, Parks and Recreation, Permits and Planning



Department, Public Works, Solid Waste Department, and Council on Aging. The office also houses the new Council Chambers for the Lafourche Parish Council public meetings, held every second and fourth Tuesday of the month.

In 2012, the Thibodaux Library building renovations were completed adding more room for patrons, books, and study space. The libraries across the parish offer summer reading programs and arts and craft programs with patrons ranging from adults to children. The computer labs offer classes in various Microsoft programs and computer and internet introductions as well as allow the public access to various databases and email.

Port Fourchon



In addition, the Parish is home to Port Fourchon on the Gulf Coast. Port Fourchon's primary service market is domestic oil and gas exploration, drilling and production in the Gulf of Mexico. The Port is comprised of 600 developed acres which house state of the art service facilities and is in the midst of its 700-acre northern expansion which will double the port's size and further accommodate the industry's growing needs. The strategic location of Port Fourchon makes it a cost effective location for companies servicing the offshore industry. In addition to supply boats and tugboats, the port's location is also convenient for the repair and maintenance of mobile rigs. Currently Port Fourchon services over 75% of the Gulf of Mexico deepwater oil production. It is projected that the port will service 44% of pending future deepwater plans and over half of all offshore drilling in the Central Gulf over the next 30 years. It is also the land base for Louisiana Offshore Oil Port (LOOP), the nation's only super-port.

LOOP (Louisiana Offshore Oil Port)

LOOP transports approximately one million barrels of foreign oil per day and approximately 300,000 barrels of domestic crude from the Gulf of Mexico Outer Continental Shelf (OCS). In 2005, 1.2 million barrels of imported oil was transported by LOOP. Of the 165 plus current and pending deepwater projects that have been identified to date, 50% are using or plan to use Port Fourchon as its service base. The discovery of new prospects is growing at a rate of 17% per year.



Leonard Miller, Jr. Airport



The close proximity of the South Lafourche Leonard Miller, Jr. Airport to Port Fourchon makes it the airport of choice for both business and recreational travel to South Louisiana. Acquired in 2001 by the Greater Lafourche Port Commission, this general aviation airport sits on 359 acres in Galliano, Louisiana, and is surrounded by 1,200 acres of commission-owned property slated for industrial development. The airport has a 5,000-foot runway with expansion plans for a 6,500-foot runway with a full parallel taxiway to accommodate large jet aircraft.

LA 1 (Louisiana Highway 1) Gateway to the Gulf

LA Highway 1 is the only link to approximately 18% of the United States' total energy supply. The highway serves as Main Street for communities along its route and an evacuation route for southern Lafourche Parish and Grand Isle residents earning the reference of "longest street in the world." Nearly 10,000 vehicles a day travel the southernmost portion of Louisiana Highway 1 which is considered an over-burdened two-lane highway continuously threatened by coastal erosion and often inundated with water during inclement weather.



Recognizing in 2001 that LA 1 is extremely significant to both the nation's energy supply and generates billions of dollars in OCS revenues, the U. S. Congress named this critical energy infrastructure to the federal list of "high priority corridors." This designation puts LA 1 in an impressive class of only 44 such transportation arteries in the nation. The LA 1 project is to be designed so that it can be constructed using "end-on" type construction methods whenever possible to protect our sensitive wetlands and marshes. Phased construction will allow the portions of the project to be constructed as funding is available.

In March of 2006, state highway officials, elected leaders, and members of the LA 1 Coalition celebrated the start of construction on a new Leeville elevated highway. Funding sources are revenue from bond proceeds as well as a Federal highway loan. Local industry and community residents will service these debts by paying highway tolls to access the new highway for the next thirty years; however, significant funding is still needed to make a safer, more reliable and secure LA 1 a reality.

Tourism



Since 1998, tourism in the Parish has increased by an annual average of 15%. Currently, the Parish is in the process of developing the Bayou Lafourche Corridor as a recreation and economic development initiative. Touring plantations and swamps allows tourist to have a glimpse of southern life. Lafourche Parish offers a number of fairs and festivals throughout the year, ranging from Mardi Gras to the Cajun Heritage Festival. Offering visitors great food and close proximity to the Gulf of Mexico, Lafourche Parish provides a destination unlike any other.

Devastation hit in April 2010 with the BP oil spill, causing a disruption to the lives of local communities and wildlife across the coast of the Gulf of Mexico. In an effort to recover the tourism along the Gulf coast, BP awarded areas across the coast funding assistance. Lafourche Parish alone was awarded \$2.6 million dollars from BP for tourism marketing use. The funds granted to Lafourche Parish created the Dig In! campaign. The campaign was instituted using www.diginlafourche.com and spread to other advertising methods such as magazines, Facebook, Google, Yahoo, billboards and radio commercials, using Bobby Hebert, New Orleans Saints Hall of Famer and Lafourche Parish native, as the spokesperson. Events such as fairs, festivals, fishing rodeos, and concerts are featured on this website. The funds were also used to help local charter captains create and maintain individual websites to assist in increasing the tour bookings for their businesses.

The Lafourche Central Market opened in September 2012 after years of being on the drawing board. Located off Highway 1 in Mathews, this vast open-air pavilion is home to 32 booths with water and electricity outlets for rent to vendors, a stage allowing music for entertainment, public restroom facilities, and is continuing to grow. Each Saturday a variety of vendors throughout the parish and surrounding areas come to sell items such as produce, fruit, shrimp, crabs, fish, farm fresh eggs, homemade wine, pastries, art work, hand sewn clothing, and more.



FINANCIAL MANAGEMENT

Local Economy



Education, banking, healthcare, farming, oil and gas production, oilfield service and supply, shipbuilding, sugar refining, tourism, and charter and commercial fishing are the main industries supporting the Parish's economy. It is estimated that shipbuilding is responsible for 35,000 jobs in the state. There are a number of shipyards in Lafourche Parish including Bollinger Shipyards and North American Shipbuilding with both companies being awarded contracts to provide vessels to both the Defense Department and Department of Homeland Security.

The Deepwater Horizon explosion and the Federal Government's moratorium on deep-water drilling were tough obstacles to overcome. Despite those challenges, the resiliency of the citizens of Lafourche Parish, along with businesses committed to maintaining operations in the Parish, yield a bright economic future for Lafourche Parish.

Internal Controls and Budgetary Control

The system of internal control is designed to provide reasonable, but not absolute, assurance that GAAP objectives are met. The concept of reasonable assurance recognizes the following: 1) the cost of control should not exceed the benefits likely to be derived; and 2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework and are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. The Parish uses a computerized financial accounting system that includes a system of internal accounting controls.

The Finance Department is responsible for providing all centralized Parish financial services including financial accounting, reporting and budgeting, payroll, accounts payable disbursement functions, cash and investment management, debt management, and purchasing. The Director of Finance is appointed by the Parish President and confirmed by the Council. The Director of Finance serves at the discretion of the Parish President.

The objective of budgetary controls is to ensure compliance with legal provisions in the annual appropriated budget approved by the Parish Council. In accordance with Article VI of the Home Rule Charter, the annual operating budget is proposed by the Parish President and enacted by the Parish Council after public discussion. Subsequent intra-departmental budget transfers must be approved by the Parish President. Inter-departmental transfers and any increase or decrease in total appropriations must be approved by the Parish Council. Management control for the operating budget is maintained at the fund and department level.



Budgetary control is maintained by the encumbrance of appropriations with purchase orders prior to their release to vendors. Purchase orders exceeding appropriated balances are not released unless additional appropriations are made available. The primary responsibility for fiscal analysis of budget to actual expense or revenue and overall program fiscal standing rests jointly with the department operating the program along with the fund accountant assigned to assist the department in monitoring its budget. As demonstrated by the statements and schedules included in the Parish's 2016 CAFR, the Parish continues to meet its responsibilities for sound financial management.

Cash Management

Lafourche Parish's investment policy is to minimize credit and market risk while maintaining a competitive portfolio yield. Approved by the Council in 1999, the Parish investments are held in a local government investment pool which is administered by LAMP. Louisiana Asset Management Pool, LAMP, is a non-profit corporation organized under the laws of the state to provide a safe environment for the placement of public funds in short-term, high quality investments. The following table illustrates the investment earnings yearly since 2009 in the LAMP accounts for Lafourche Parish.

Year	Interest Earnings	Average Investment Rate
2009	\$96,441.00	0.38%
2010	\$41,741.95	0.17%
2011	\$29,305.69	0.11%
2012	\$40,144.95	0.15%
2013	\$16,763.18	0.05%
2014	\$45,091.07	0.06%
2015	\$27,857.36	0.06%
2016	\$158,815.79	0.46%
2017	\$329,537.16	0.91%

Major Accomplishments

Recreation amenities were enhanced in Lafourche Parish through various projects. Two pieces of property in Thibodaux recreation for the expansion of Hero's Park. Oakridge Park had construction completed for a skateboard facility. Funding from local grand and Parish funds allowed a fishing pier to be built in Leeville with handicap access and space for parking. The Parish also purchased the Delta Farm Boat Launch.



Roads and bridges require constant attention and care, which tend to make those projects more extensive than most. In order to be able to maintain and improve the roads and bridges in the area, equipment is purchased as needed. From bond money various roads received overlays, reconstruction, and improvements. Various spots have been fixed of bad road bed and an overlay has been laid for the Airport Road in Phase 4K. Talbot Road extension and Eagle Island Road also received an overlay.

Maintaining levees, pumps, and pump stations is an ongoing process to keep Lafourche Parish protected from the many storms that taunt the Gulf Coast. There was an elevation of a levee in the Town of Lockport. West 175th street received drainage improvements. Phase I, the design phase, was completed in the flood protection plan and drainage improvements to improve drainage in the Point Aux Chene Area and the Jesse Dufrene Drainage.



Upcoming Projects



Construction and repairs are flourishing in Lafourche Parish. In Golden Meadow, an emergency storage facility and expansion of the parking at the community center started in 2015 with the CDBG grant funding. The Sheriff's office and Galliano Field Office will each receive various repairs. Parish funds were set aside for general maintenance and equipment for the Thibodaux Courthouses.

Lafourche Parish's recreational activities help attract tourism into the Parish. The Safe Routes to School project is going to provide a sidewalk from the Raceland Community Center to Raceland upper Elementary and Middle Schools and a sidewalk will also be constructed in Bayou Blue from the gas station on Highway 182 to the Bayou Blue Middle School for the safety of children walking or biking to school. Bayou Blue will be looking forward to constructing a splash park. Various boat launches throughout the parish will be receiving upgrades and repairs.





Consistent safety maintenance creates road projects that are nearing the end, on-going, or beginning in upcoming years. Since 2011, repairs to various streets in Golden Meadow are funded from Road Sales Tax District 2. Due to modifications of the nearby levee, South Lafourche Levee District in collaboration with Lafourche Parish Government is beginning the relocation Clovelly Road. Through cost efficient analysis, it was decided that 2,200 feet of Louisiana Highway 308 will be elevated. Consolidated Road Sales Tax District A funds will provide overlay, reconstruction, and improvements to 22 streets with engineering designs from Duplantis Design Group and over 15 streets and cross streets with engineering designs from T. Baker Smith, LLC throughout Lafourche Parish.

Drainage projects hold high priority in keeping Lafourche Parish flood free during storms and heavy rains. The Industrial Flood Wall and Drainage project has reached the construction phase. Pump station improvements and pump repairs will be made to Dugas Canal, Parr/Larose pumps, Leigh and Morvant Pump, and Fantastic Acres. Bulkheads will be reconstructed at Twin Oaks and Nerby Collins. Levee improvements are continuing in the Parish by construction improvements on the LA 308 Levee and elevating the Lockport Company Canal Levee.



Long Term Financial Planning

On a monthly basis, critical factors such as the Parish's revenue streams, economic, and demographic growth factors are reviewed and analyzed to forecast future revenue and expenses of the Parish. The goal is to develop a strategic plan providing essential services and infrastructure for Lafourche Parish in conjunction with planning for anticipated growth and financing for both future capital improvements and asset maintenance.

Preserving and improving all Parish capital assets and property are top priorities of the Parish and are reviewed frequently to ensure the Parish is utilizing tax dollars at a high level. Continued considerations are given for road improvements along with projects addressing drainage, flood protection, and coastal erosion. On an annual basis, planning the undertaking of capital projects, purchasing capital assets, and repairing and maintaining Parish assets and property are part of a five-year plan to put Lafourche Parish Government in a position to provide optimal services with the best equipment throughout the Parish.

Respectfully submitted,

Accounting Manager



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Lafourche Parish Government
Louisiana**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morrell

Executive Director/CEO

Cantrelle Administration



Lafourche Parish feeds and fuels America. Coined as Sportsman's Paradise by tourists that tout our fishing and hunting as world class, we also have a natural abundance of resources which include oil, agriculture and marine life. As a community, we have weathered many storms and take care of our neighbors in times of need. Despite economic challenges leading to significant job loss and lean revenue streams, our people and industries are resilient. The recent lifting of regulation nationally has sparked industry growth and investment. While looking towards economic recovery, the Administration has made the best use of every tax payer dollar investing in drainage infrastructure by restoring pump stations throughout Lafourche Parish Districts with repairs and rebuilds. Securing additional grant funding will support coastal restoration and capital improvements for a safe and prosperous coastal community for years to come. We remain focused on providing the highest levels of service to residents of Lafourche Parish through the departments of Public Works, Permits and Community Services.



Lafourche Parish Council 2016-2019



Council District 1
Jerry Jones



Council District 2
Luci Sposito



Council District 3
Michael Gros



Council District 4
Aaron "Bo" Melvin



Council District 5
James Bourgeois



Council District 6
Corey Perrillieux



Council District 7
Armand Autin

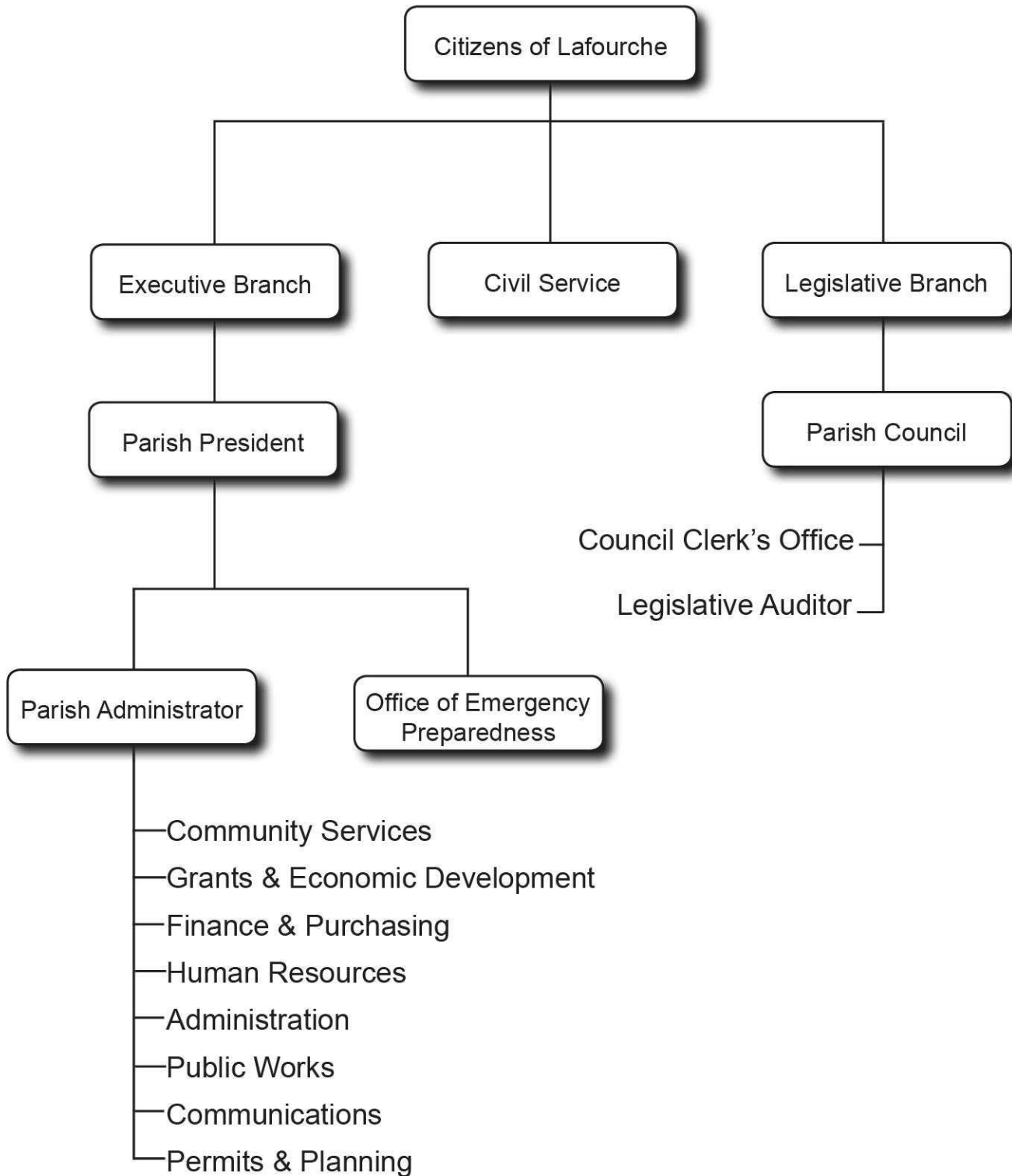


Council District 8
Jerry LaFont

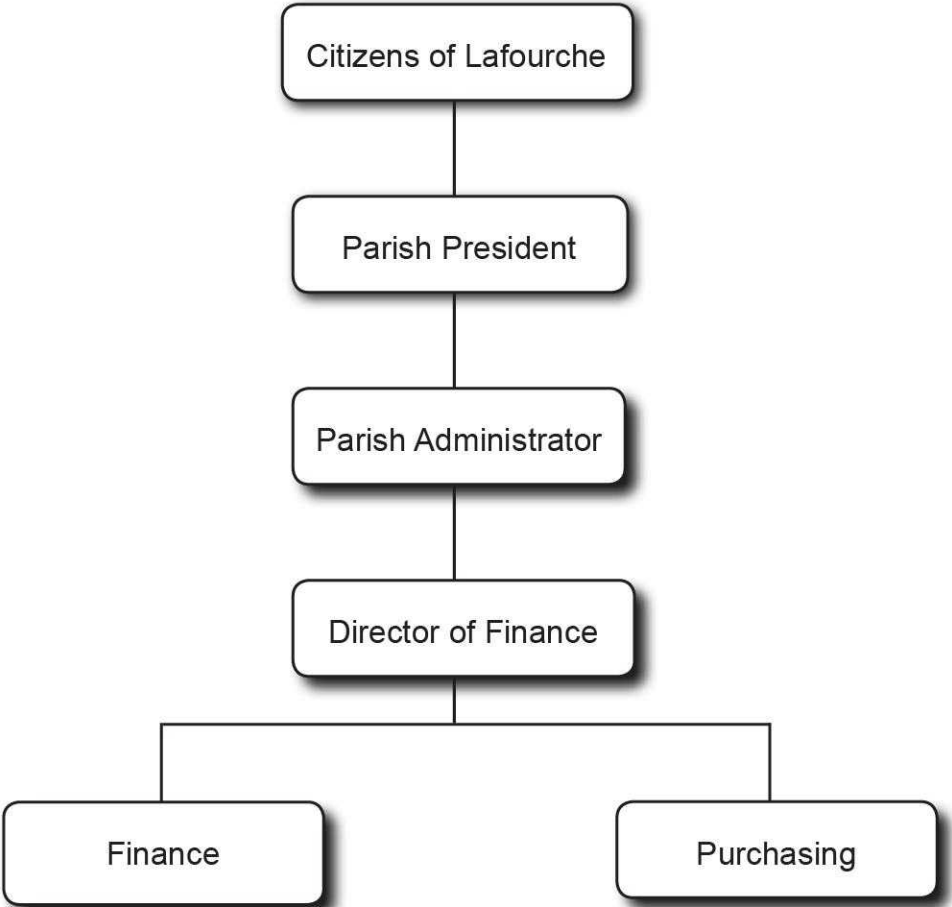


Council District 9
Daniel Lorraine

Lafourche Parish Primary Government Organizational Chart



Lafourche Parish
Finance Department
Organizational Chart



Financial Section





STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of the
Lafourche Parish Council
Thibodaux, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish of Lafourche, Louisiana (the "Parish"), the primary government, as of and for the year ended December 31, 2017 and the related notes, which collectively comprise basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these basic financial statements based on our audit. We did not audit the financial statements of Fire Protection District No. 3, Hospital Service District No. 1, Hospital Service District No. 2, Hospital Service District No. 3, Lafourche Parish Fire District 6, Juvenile Justice Commission, Communications District, Tourist Commission, LAT Workforce Investment Board, Inc., and Ambulance Service District No. 1, which represent 80 percent, 82 percent, and 93 percent, respectively, of the total assets, total net position, and total revenues of the Lafourche Parish component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Statements*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafourche Parish Council as of December 31, 2017, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information section (combining and individual non-major fund financial statements and Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual) and supplementary financial information section (Schedule of Compensation paid to Parish Council Members and President, Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer) are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not required part of the financial statements.

The combining and individual non-major fund financial statements and Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual and the Schedule of Compensation paid to Parish Council Members and President and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



The Introductory Section and Statistical Section (UNAUDITED) are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Introductory Section, Certain Supplemental Financial Information Schedules marked "Unaudited" and Statistical Tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 25, 2018, on our consideration of the internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

Stagni & Company

Thibodaux, Louisiana
June 25, 2018



STAGNI & COMPANY, LLC



LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

As financial management of the Lafourche Parish Government (the Parish), we offer readers of this financial statement an overview and analysis of the financial activities of the Lafourche Parish Government. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns. The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. It should be read in conjunction with the Letter of Transmittal and the financial statements.

FINANCIAL HIGHLIGHTS

- Assets of the primary government exceeded its liabilities at the close of the year by \$148,813,920 (net position). Of this amount \$35,509,749 may be used to meet the government's ongoing obligations to citizens and creditors and is considered unrestricted.
- The primary government's total net position increased by \$3,321,317 since 2016. Governmental activities net position increased by \$3,578,574 and business-type activities decreased by \$257,257.
- At the end of the year governmental funds reported combined ending fund balances of \$64,058,421, a decrease of \$7,193,984 in comparison with the prior year. Approximately 2% of the total fund balance or \$1,179,839, is available for spending and is considered unassigned.

OVERVIEW OF THE FINANCIAL STATEMENTS

With the implementation of Governmental Accounting Standards Board (GASB) Statement 34 the presentation of financial statements has been greatly changed. The new statements focus on the government as a whole (government-wide financial statements) and the major individual funds (fund financial statements). Both perspectives allow the reader to address relevant questions, broaden a basis for comparison and should enhance accountability.

Government-Wide Financial Statements (GWFS) – The GWFS are designed to be similar to those of private sector businesses in that all governmental and business-type activities are consolidated into columns that add to a total for the primary government. The statements combine all governmental funds current financial resources with capital assets and long-term obligations. Also presented in the GWFS is a total column for the business-type activities of the primary government. All component unit agencies issue separate statements. The Statement of Net Position presents information on all assets and liabilities, with the difference between the reported as net position. Over time, changes in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information on how the net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal period. For example, earned but unused vacation leave results in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are funded by general tax and other revenues. This is intended to summarize information and simplify the analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The governmental activities reflect the basic services including general government services (executive, legislative, judicial), public safety (public health, emergency preparedness, communications, detention center), public works (solid waste treatment and street and road maintenance), community services (mosquito control and animal control), and culture and recreation (library and athletics).

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

These services are financed primarily with taxes. The business type activities reflect private sector type operations (sewer utilities) where the fee for service typically covers all or most of the cost of operations, including depreciation.

Fund Financial Statements (FFS) – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

- **Governmental Funds** – are used to account for essentially the same functions reported as governmental activities in the GWFS. The Major Fund presentation is presented on a modified accrual basis. Unlike the GWFS, governmental FFS focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's current financing requirements.
- **Proprietary Funds** – encompass both enterprise and internal service funds on the FFS. Enterprise funds are used to report the same functions presented as business-type activities in the GWFS. Internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions. The Parish uses an internal service fund to account for the self-insurance of worker's compensation. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the GWFS.

FFS also allow the Parish to present **fiduciary** funds. While these funds represent a trust responsibility, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the GWFS.

While the total column on the proprietary FFS for enterprise funds is the same as the business-type column at the GWFS, the governmental major funds total column requires reconciliation because of the different measurement focus that is reflected on the page following each statement. The flow of current financial resources will reflect bond proceeds and the inter-fund transfers as other financing sources and will show capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the Governmental Activities column in the GWFS.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the GWFS and FFS. The notes to the financial statements are a required part of the basic financial statements.

Required Supplemental Information and Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning major fund budgetary comparisons and pension disclosure on the Registrar of Voters Employee Retirement System. The Schedule of Compensation Paid to Parish Council and President and the Schedule of Compensation, Benefits, and Other Payments to Agency Head or CEO is also required to be presented as other information.

The combining statements in connection with the non-major governmental and proprietary funds are presented immediately following the required supplementary information. The reports in Internal Control and on Compliance with Requirements Applicable to Each Major Program, along with the schedule of federal awards is presented in the Single Audit Section.

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

FINANCIAL ANALYSIS

The Statements of Net Position includes all of the assets and liabilities and provides information about the nature and amount of investments in resources and the obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the Parish.

To begin our analysis, a condensed summary of the Statement of Net Position is presented in the following table:

Condensed Statement of Net Position						
December 31, 2016 and 2017						
(in millions)						
	2016			2017		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Assets:						
Current and Other	\$ 79.229	\$ 0.017	\$ 79.246	\$ 73.066	\$ 0.017	\$ 73.083
Capital	111.147	2.209	113.356	118.360	1.960	120.319
Total	190.376	2.225	192.602	191.426	1.976	193.402
Deferred Outflows Of Resources						
Deferred Outflows	0.873	-	0.873	0.783	-	0.783
Liabilities:						
Current	7.246	0.229	7.475	7.991	0.235	8.226
Long-Term	40.489	-	40.489	37.122	-	37.122
Total	47.736	0.229	47.964	45.114	0.235	45.349
Deferred Inflows Of Resources						
Deferred Inflows	0.018	-	0.018	0.021	-	0.021
Net Position:						
Net Investments in Capital Assets	80.101	2.209	82.309	86.479	1.960	88.439
Restricted	24.865	-	24.865	24.865	-	24.865
Unrestricted	38.530	(0.212)	38.318	35.730	(0.220)	35.510
Total	\$ 143.496	\$ 1.997	\$ 145.493	\$ 147.075	\$ 1.739	\$ 148.814

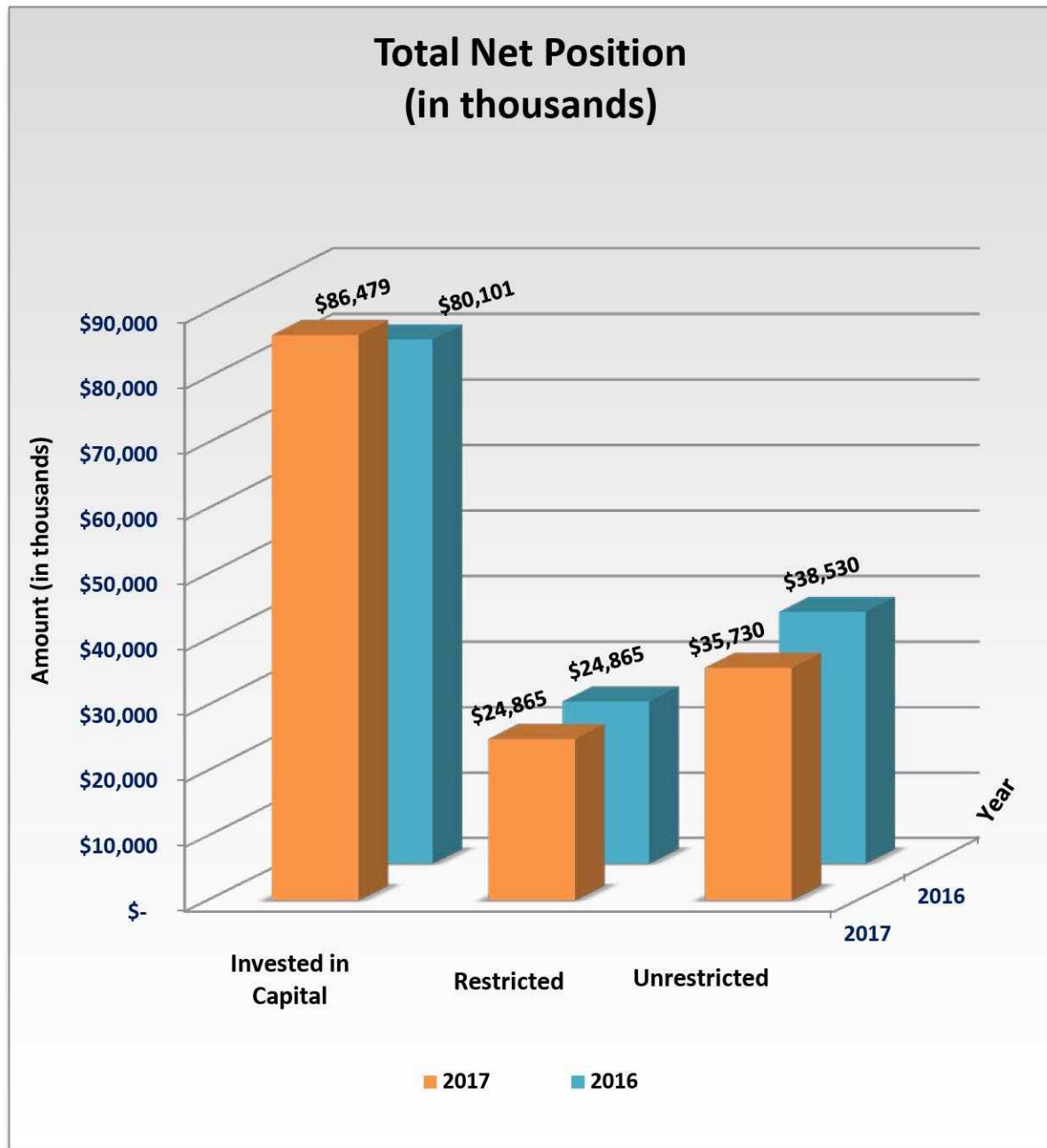
In 2017, \$88.439 million of the total net position reflects the investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another \$5.955 million of the net position is restricted for debt service and \$18.910 million for capital projects.

The Parish has implemented GASB 63 and 65 and in doing so the calculation of "Net Investment in Capital Assets" has changed. The statement also added "Deferred Outflows" attributable to capital assets and capital related debt to the calculation. Deferred gains/losses on refunding of debt is now included in the calculation of Net Investment in Capital Assets. Deferred gains/losses on refunding is the difference

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

between the re-acquisition price and the net carrying amount of the old debt, and it has been reclassified as a deferred outflow on the loss on the refunding.

The following depicts the composition of total net positions of the governmental activities for 2017 and 2016:



LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

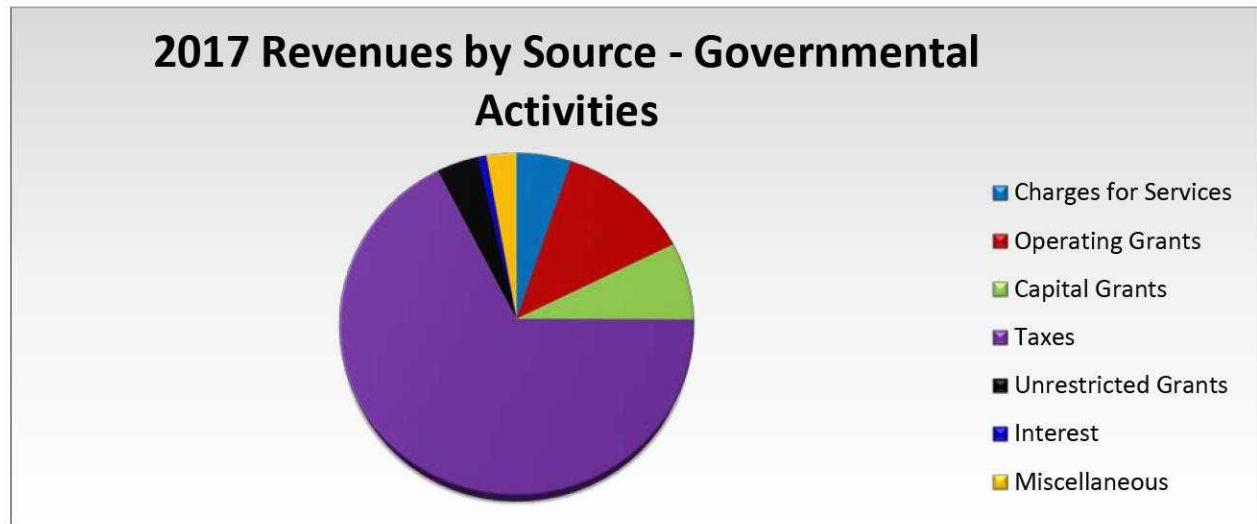
The table following provides a summary of the statement of activities:

Condensed Statement of Activities						
For the Year Ended December 31, 2016 and 2017						
(in millions)						
	2016			2017		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Revenues:						
<i>Program Revenue:</i>						
Charges for Services	\$ 3.446	\$ 0.215	\$ 3.661	\$ 3.211	\$ 0.215	\$ 3.425
Operating Grants	12.000	-	12.000	7.863	-	7.863
Capital Grants	3.006	-	3.006	4.581	-	4.581
<i>General Revenue:</i>						
Taxes	42.222	-	42.222	42.108	-	42.108
Unrestricted Grants	4.212	-	4.212	2.457	-	2.457
Interest	0.214	-	0.214	0.490	-	0.490
Miscellaneous	1.638	-	1.638	1.771	-	1.771
	66.738	0.215	66.953	62.481	0.215	62.696
Expenses:						
General Government	5.174	-	5.174	9.998	-	9.998
Public Safety	2.707	-	2.707	2.876	-	2.876
Public Works	28.665	-	28.665	28.064	-	28.064
Sewer	-	0.465	0.465	-	0.472	0.472
Health & Community Services	8.430	-	8.430	8.308	-	8.308
Culture and Recreation	8.082	-	8.082	8.228	-	8.228
Interest	1.162	-	1.162	1.429	-	1.429
	54.221	0.465	54.686	58.903	0.472	59.375
Increase (Decrease)	12.518	(0.250)	12.267	3.579	(0.257)	3.321
Net Position - Beginning, Restated	130.979	2.247	133.225	143.496	1.997	145.493
Net Position - Ending	\$ 143.496	\$ 1.997	\$ 145.493	\$ 147.075	\$ 1.739	\$ 148.814

Net position increased by \$3.32 million from 2016. Total revenues decreased by \$4.26 million and expenses increased by \$4.68 million. The increases and decreases in governmental activities were in the following areas:

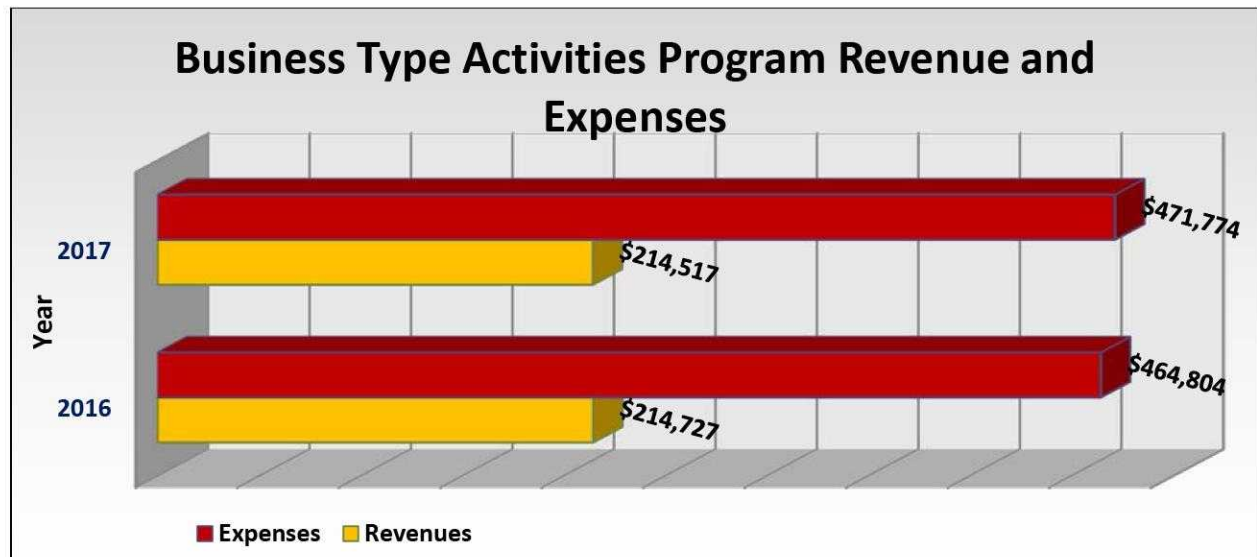
- Operating Grants had approximately a 60% decrease from 2016.
- Capital Grants increased by approximately 50%.
- Unrestricted Grants showed a decrease approximately 60%.

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017



- Total expenses for all activities increased by \$4.68 million or 8% from the prior year.
- General Government expenditures increased by approximately \$4.8 million
- Interest and Fiscal Charges expenditures increased by 23%.

Business Type Activities – revenues decreased by \$210, while charges for sewer services expenses increased by \$6,970.



LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

Governmental Funds:

The focus of the Parish's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the financing requirement. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending. The primary government governmental funds reported combined ending fund balances of \$64,058,421 a decrease of \$7,193,984 from the prior year.

Governmental fund balances are classified as non-spendable, restricted, committed, assigned, or unassigned. Non-spendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the Council through approval of resolutions. Committed fund balance can be assigned for other uses only by similar action of the Council. Assigned fund balances is a limitation imposed by a designee of the Council. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories.

Certain balances are *non-spendable* for:

- Prepaid Assets - \$896,270

Certain balances are *restricted* for:

- Capital Projects - \$4,316,412
- Judicial - \$801,651
- Federal and State Grant Programs - \$952,036
- Debt Service - \$6,073,906

Certain balances are *committed* for:

- Public Safety - \$30,185,347
- Public Works- \$19,360,743
- Culture and Recreation - \$292,217
- Health and Community Services - \$1,179,839

Other highlights of the Major Governmental Funds were:

General Fund –experienced a surplus of revenues over expenditures before transfers of \$741,955. The net change in fund balance for the year in General Fund was (\$1,725,169).

Some of the significant changes and reasons for that change are highlighted below:

- Taxes collected for the year were \$4,691,616, a decrease from 2016 of \$559,631 due to sales taxes and property taxes collections delinquencies.
- Other revenues increased by \$99,028 compared to 2016.
- There was over \$1.78 million increase in grant revenue received from the prior year.
- There was an increase in expenses of governmental funds of over \$148,123.

Roads and Bridges –experienced a deficit of revenues over expenditures of (\$335,596).

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

Drainage – experienced a deficit of revenues over expenditures before transfers of (\$485,320).

Solid Waste – experienced a deficit of revenues over expenditures before transfers of (\$1,990,888).

Special District 1 - experienced an excess of revenues over expenditures before transfers of \$1,624,336.

Library Commission Fund – experienced an excess of revenues over expenditures before transfers of \$1,031,315.

2004 Rededication Fund – experienced a deficit of revenue over expenditures before transfers of \$2,372,059. Fund balance is a deficit of (\$58,241).

Capital Projects Fund – experienced deficit of revenues over expenditures before transfers of (\$7,343,154). Fund balance is a deficit of (\$39,932).

Proprietary Funds:

Enterprise Funds - Net position of the Sewerage Funds totaled \$1,739,260, a decrease of \$257,257 from the prior year. The Enterprise Funds had net investment in capital assets of \$1,959,670 but a fund deficit in unrestricted of \$220,410.

Internal Service Fund – Net position of the Worker's Compensation Fund increased from the prior year by \$245,186 to total \$1,594,188. Operating services received from charges for insurance were \$715,734. Expenses amounted to \$488,580.

GENERAL FUND BUDGETARY HIGHLIGHTS

Some of the significant budget variances were:

CATEGORY	BUDGET	ACTUAL	VARIANCE	COMMENTS
Federal Grant	\$6,187,400	\$3,884,035	(\$2,303,365)	Grant funding budget for length of grants. Money received in following year.
Ad Valorem	\$2,417,808	\$1,996,156	(\$110,659)	Ad Valorem came in lower than anticipated.
Gaming & Alcohol	\$1,077,230	\$855,177	(\$222,053)	Gaming & Alcohol were not received as budgeted.

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

An explanation of increases and decreases in the original and final General Fund budget were:

Original Budget - Revenues	\$21,323,817	Adjustment was necessary for:
Increase (Decrease) for:		
Ad Valorem	(\$82,000)	Taxes were not received as projected
Federal Government	(\$5,850,356)	Anticipated grants were not received completely
Licenses & Permits	(\$322,580)	Charges were not received as projected
Total Amendments	(\$6,254,936)	
Final Budget - Revenues	<u>\$15,068,881</u>	
Original Budget - Expenditures	\$12,993,336	Adjustment was necessary for:
Increase (Decrease) for:		
Judicial	\$13,293	Increase in miscellaneous due to an increase in Courthouse Security Agreement
Executive	\$421,175	Increase in all lines to cover departments that were moved under Executive; Community Services and Economic Development
Human Resources	\$5,000	Increase in Other Services
Civil Service	\$20,000	Increase in Other Services
Communications	(\$113,949)	Decrease due to department being abolished
Information Technology	\$67,288	Increase to cover the PIO Officer
Planning & Zoning	\$224,601	Increase funds in Professional Services
Public Safety	(\$22,684)	Decrease in Professional Services
Health & Community Services	(\$174)	Decrease over all lines
Economic Development	(\$274,948)	Decrease due to department being abolished
Total Amendments	<u>\$339,602</u>	
Final Budget - Expenditures	<u>\$13,332,938</u>	

CAPITAL ASSETS

The net book value of capital assets of governmental activities at the end of the year was \$118,359,799 (\$284,037,245 cost less \$165,677,446 of accumulated depreciation). The amount shown as invested in capital assets, which is net of related debt related to the capitalization of those assets is \$88,438,925.

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

Governmental Activities:	2016	2017
<i>Capital assets not being depreciated:</i>		
Land	\$1,522,391	\$2,174,225
Construction in progress	20,137,808	19,576,374
	21,660,199	21,750,599
Buildings	34,737,505	34,737,506
Infrastructure	132,512,081	133,994,403
Drainage projects	7,056,630	7,860,900
Pumps & Sewerage	55,242,104	64,800,096
Equipment & Furniture	9,647,962	9,867,820
Vehicles	11,343,799	11,025,921
	250,540,081	262,286,646
Total cost of assets	272,200,280	284,037,245
<i>Less accumulated depreciation for:</i>		
Buildings	10,163,347	10,992,455
Infrastructure	99,584,627	102,267,867
Improvements	3,597,668	3,667,697
Pumps	33,075,143	34,374,257
Equipment & Furniture	6,351,303	6,808,927
Vehicles	8,281,390	7,566,243
	161,053,478	165,677,446
Net Capital Assets-Governmental Activities	\$ 111,146,802	\$ 118,359,799

Governmental Activities—a summary of additions and deletions for capitalization of assets:

Additions	
Land	\$ 651,634
Construction in Progress	\$ 11,583,294
Buildings	\$ 20,140
Infrastructure	\$ 1,482,322
Drainage and Other Improvements	\$ 1,131,729
Pumps and Sewerage	\$ 9,557,752
Equipment and Furniture	\$ 851,209
Vehicles and Equipment	\$ 1,065,313
Total additions	\$ 26,343,393
Deletions & Adjustments	
Land	\$ (200)
Construction in Progress	\$ 12,144,728
Buildings	\$ 20,139
Infrastructure	\$ -
Drainage and Other Improvements	\$ 327,459
Pumps and Sewerage	\$ (240)
Equipment and Furniture	\$ 631,351
Vehicles and Equipment	\$ 1,383,191
Total Deletions and Adjustments	\$ 14,506,428

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

Depreciation expense for governmental activities was charged to the following functions:

General Government	\$ 959,166
Public Safety	56,343
Public Works	4,431,096
Health & Community	191,298
Culture & Recreation	1,357,887
	\$ 6,995,790

Business-Type Activities – There were no additions or deletions in capital assets this year. Depreciation of \$249,074 was recognized during the year. Additional information on capital assets follows in Note 5. CAPITAL ASSETS in the financial report.

DEBT ADMINISTRATION

At the end of 2017 total bonded debt outstanding was \$34,398,000. The debt represents bonds secured by specified revenue sources such as the general sales tax and ad valorem taxes. Payments of bond principal made during the year were \$3,110,000.

Additional information on long-term debt follows in Note 6. LONG-TERM DEBT in the financial report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The 2018 Budgets have been prepared to maintain all individual funds with a positive fund balance estimated for December 31st of 2018. The 2018 Budgets were enacted by the Assembled Council in regular session on December 18, 2017.
- The 2018 Operations and Maintenance Budget was proposed at a value of \$91,727,654 compared to a \$98,308,663 2017 Budget and a current amount spent of \$75,169,563 for 2017 Budget.
- The 2018 Capital Budget adds \$5,557,976 to new and existing projects for an estimated \$30,877,414 funding for proposed projects. Not included in this figure is a five-year capital budget projection demonstrating additional needs and scheduled capital improvements.
- Estimated funding from General Sales Tax collections totals \$12,355,828, and estimated ad valorem tax collections total \$26,630,427.
- Combined funding from grants, state revenue sharing, fees, licenses, permits and other sources of expected revenue for 2018 total \$29,021,080.
- All debt service funds of the Parish are being maintained in good financial condition. Revenues are available to meet expenditures and debt services. The Parish's total outstanding debt as of December 31, 2017, was \$34,328,000 and the combined total of annual principal plus interest debt service due in 2018 is \$4,487,425

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

CONTACTING MANAGEMENT

This financial report is designed to provide a general overview of the finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the following address or submitted via the website.

Department of Finance, Accounting Division
PO Drawer 5548
Thibodaux, LA 70302

Complete copies of this document can be found on the Lafourche Parish Government's website: www.lafourchegov.org/lafourchegov/Departments_Finance.aspx and on the Louisiana Legislative Auditor's website: www.lla.state.la.us/audhome.htm.

Basic Financial Statements



LAFOURCHE PARISH GOVERNMENT

Statement of Net Position
December 31, 2017

Statement A

	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	Total
ASSETS				
Cash	\$ 12,574,861	\$ -	\$ 12,574,861	\$ 182,367,911
Investments	26,696,721	-	26,696,721	16,421,108
Receivables	1,253,887	16,677	1,270,564	40,850,730
Due from Other Governmental Units	30,364,678	-	30,364,678	-
Prepays and other assets	2,175,813	-	2,175,813	13,886,712
Restricted Assets	-	-	-	6,490,250
Capital Assets				
Non-depreciable	21,750,599	-	21,750,599	92,169,598
Depreciable, net	96,609,200	1,959,670	98,568,870	235,482,368
Total assets	<u>191,425,759</u>	<u>1,976,347</u>	<u>193,402,106</u>	<u>587,668,677</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	758,507	-	758,507	-
Deferred outflows - pension contributions	4,089	-	4,089	3,489,775
Deferred outflows - pension other	20,931	-	20,931	-
Total deferred outflows of resources	<u>783,527</u>	<u>-</u>	<u>783,527</u>	<u>3,489,775</u>
LIABILITIES				
Accounts payable and accrued expenses	5,060,464	19,357	5,079,821	22,909,413
Other current liabilities	642,894	-	642,894	4,702,145
Accrued Interest Payable	578,046	-	578,046	-
Due to Other Governmental Units	1,709,993	217,730	1,927,723	-
Long-term liabilities				
Due within one year	3,267,426	-	3,267,426	4,681,497
Due in more than one year	33,855,016	-	33,855,016	22,083,334
Total liabilities	<u>45,113,839</u>	<u>237,087</u>	<u>45,350,926</u>	<u>54,376,389</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension	20,787	-	20,787	4,060,269
NET POSITION				
Net Investment in capital assets	86,479,255	1,959,670	88,438,925	280,033,777
Restricted for:				
Capital Projects	18,910,237	-	18,910,237	2,696,271
Debt Service	5,955,009	-	5,955,009	4,377,087
Unrestricted (deficit)	35,730,159	(220,410)	35,509,749	224,060,078
Total net position	<u>\$ 147,074,660</u>	<u>\$ 1,739,260</u>	<u>\$ 148,813,920</u>	<u>\$ 511,167,213</u>

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Activities
For the Year Ended December 31, 2017

Statement B

Primary Government				
Functions/Programs	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions
Governmental Activities:				
General Government	\$ 9,998,487	\$ 3,030,375	\$ 1,682,797	\$ 4,373,476
Public Safety	2,875,847	-	-	-
Public Works	28,064,020	44,722	285,485	207,911
Health & Community Services	8,307,825	51,795	5,642,700	-
Culture and Recreation	8,227,963	84,075	251,699	-
Interest and Fiscal Charges	1,428,672	-	-	-
Total governmental activities	<u>58,902,814</u>	<u>3,210,967</u>	<u>7,862,681</u>	<u>4,581,387</u>
Business-Type Activities:				
Sewer	471,774	214,517	-	-
	<u>\$ 59,374,588</u>	<u>\$ 3,425,484</u>	<u>\$ 7,862,681</u>	<u>\$ 4,581,387</u>
Component Units	<u>\$ 229,343,225</u>	<u>\$ 215,502,151</u>	<u>\$ 2,280,623</u>	<u>\$ 1,175,923.00</u>

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Activities
For the Year Ended December 31, 2017

Statement B

	Primary Government			Component Units
	Net (Expense) Revenue			
	Governmental Activities	Business-Type Activities	Total	Total
Governmental Activities:				
General Government	\$ (911,839)	\$ -	\$ (911,839)	\$ -
Public Safety	(2,875,847)	-	(2,875,847)	-
Public Works	(27,525,902)	-	(27,525,902)	-
Health & Community Services	(2,613,330)	-	(2,613,330)	-
Culture and Recreation	(7,892,189)	-	(7,892,189)	-
Interest and Fiscal Charges	(1,428,672)	-	(1,428,672)	-
Total governmental activities	(43,247,779)	-	(43,247,779)	-
Business-Type Activities:				
Sewer	-	(257,257)	(257,257)	
Total governmental activities	(43,247,779)	(257,257)	(43,505,036)	
Component Units				\$ (10,384,528)
General revenues				
Taxes:				
Ad Valorem	26,470,148	-	26,470,148	18,628,281.00
Sales	12,942,048	-	12,942,048	1,442,480.00
Other	2,695,460	-	2,695,460	814,635.00
Royalty revenue	1,294,492	-	1,294,492	-
Investment Earnings	490,314	-	490,314	379,453.00
Other non-specific grants	2,456,899	-	2,456,899	507,754.00
Other	476,992	-	476,992	2,962,715.00
Total general revenues	46,826,353	-	46,826,353	24,735,318.00
Changes in net positions	3,578,574	(257,257)	3,321,317	14,350,790.00
Net positions, beginning of year	143,496,086	1,996,517	145,492,603	496,816,423
Net positions, end of year	\$ 147,074,660	\$ 1,739,260	\$ 148,813,920	\$ 511,167,213

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Balance Sheet - Governmental Funds

December 31, 2017

Statement C

	Major			
	001	103	104	107
	General	Roads & Bridges	Drainage Maintenance	Solid Waste
ASSETS				
Cash and Cash Equivalents	\$ 2,621,684	\$ -	\$ -	\$ -
Investments	10,058	4,552	11,264	32,940
Receivables	510,304	20,118	-	-
Due from Other Governmental Units	3,763,463	3,829,288	4,699,133	1,257,000
Due from Other Funds	12,531,826	-	-	391,371
Other current assets	-	-	-	-
Prepaid Assets	884,623	-	-	-
TOTAL ASSETS	\$ 20,321,958	\$ 3,853,958	\$ 4,710,397	\$ 1,681,311
LIABILITIES				
Accounts payable and accrued expenses	\$ 70,924	\$ 86,249	\$ 62,020	\$ 1,327,696
Contracts and Retainages Payable	151,351	-	-	-
Salaries and Benefits Payable	349,146	107,463	78,916	6,564
Due to Other Funds	18,476,502	2,574,509	2,393,233	-
Due to Other Governmental Units	218,961	30,975	2,143	16
Other Current Liabilities	-	-	-	-
TOTAL LIABILITIES	19,266,884	2,799,196	2,536,312	1,334,276
FUND BALANCES				
Non-spendable for Prepaid Assets	884,623	-	-	-
Restricted:				
Capital Projects	-	-	-	-
Judicial Programs	-	-	-	-
Federal and State Grant Programs	-	-	-	-
Debt Service	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Public Works	-	-	2,174,085	347,035
Culture and Recreation	-	-	-	-
Health and Community Services	-	-	-	-
Unassigned	170,451	1,054,762	-	-
TOTAL FUND BALANCES	1,055,074	1,054,762	2,174,085	347,035
TOTAL LIABILITIES AND FUND BALANCES	\$ 20,321,958	\$ 3,853,958	\$ 4,710,397	\$ 1,681,311

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Balance Sheet - Governmental Funds

December 31, 2017

Statement C

Funds					
114	119	128	299		
Special District 1	Library Commission	2004 Rededucation	Capitol Projects	Non-Major Funds	Total
\$ -	\$ 184,131	\$ -	\$ -	\$ 9,748,881	\$ 12,554,696
782,071	9,505,902	22,403	-	16,094,943	26,464,133
635,420	3	-	-	74,434	1,240,279
1,721,616	5,664,597	2,218,288	-	7,211,293	30,364,678
1,487,330	368,366	-	1,490,737	8,904,287	25,173,917
-	-	-	-	1,046,813	1,046,813
-	11,647	-	-	-	896,270
<u>\$ 4,626,437</u>	<u>\$ 15,734,646</u>	<u>\$ 2,240,691</u>	<u>\$ 1,490,737</u>	<u>\$ 43,080,651</u>	<u>\$ 97,740,786</u>
\$ 5,967	\$ 43,482	\$ -	\$ 1,486,605	\$ 350,101	\$ 3,433,044
-	-	-	44,064	343,437	538,852
3,465	130,296	-	-	164,110	839,960
-	-	2,298,932	-	774,446	26,517,622
160	335	-	-	1,457,403	1,709,993
635,420	4,864	-	-	2,610	642,894
<u>645,012</u>	<u>178,977</u>	<u>2,298,932</u>	<u>1,530,669</u>	<u>3,092,107</u>	<u>33,682,365</u>
-	11,647	-	-	-	896,270
-	-	-	(39,932)	4,356,344	4,316,412
-	-	-	-	801,651	801,651
-	-	-	-	952,036	952,036
-	-	-	-	6,073,906	6,073,906
-	-	-	-	-	-
3,981,425	-	-	-	23,682,802	30,185,347
-	15,544,022	(58,241)	-	3,874,962	19,360,743
-	-	-	-	292,217	292,217
-	-	-	-	(45,374)	1,179,839
<u>3,981,425</u>	<u>15,555,669</u>	<u>(58,241)</u>	<u>(39,932)</u>	<u>39,988,544</u>	<u>64,058,421</u>
<u>\$ 4,626,437</u>	<u>\$ 15,734,646</u>	<u>\$ 2,240,691</u>	<u>\$ 1,490,737</u>	<u>\$ 43,080,651</u>	<u>\$ 97,740,786</u>

See notes to financial statements.



LAFOURCHE PARISH GOVERNMENT

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets December 31, 2017

Statement D

Total fund balance - governmental funds	\$ 64,058,421	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Cost of non-depreciable capital assets	\$ 21,750,599	
Cost of depreciable capital assets	262,286,646	
Accumulated Depreciation	<u>(165,677,446)</u>	
		118,359,799
The assets and liabilities of the workers compensation internal service fund are included in the governmental activities in the statement of net assets.		1,594,188
Net accrued interest expense and deferred charge on refunding for bonds are not reported in the funds:		
Accrued interest payable		(578,046)
Deferred charge on refunding		758,507
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds Payable:		
Unamortized Premium on bond payable	(2,091,186)	
Due within one year	(3,200,000)	
Due in more than one year	<u>(31,198,000)</u>	
		(36,489,186)
Compensated absences:		
Due within one year	(67,426)	
Due in more than one year	<u>(486,470)</u>	
		(553,896)
Net Pension Liability		(79,360)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds		
Deferred outflows - contributions	4,089	
Deferred outflows - other	20,931	
Deferred inflows - proportionate share	<u>(20,787)</u>	
		<u>4,233</u>
Net position - governmental activities	<u>\$ 147,074,660</u>	

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2017

Statement E

	001	103	104	Major 107
	General	Roads & Bridges	Drainage Maintenance	Solid Waste
REVENUES				
Taxes:				
Ad Valorem	\$ 1,996,156	\$ 3,961,142	\$ 4,564,795	\$ -
Sales	-	-	-	6,421,055
Other	2,695,460	-	-	-
Intergovernmental from:				
Federal Government	3,884,035	-	353,443	-
State Government	793,613	731,341	182,617	-
Local Government	65,000	-	53,204	-
Charges for Services	2,404,210	-	12,564	1,670
Fines and Forfeitures	37,531	-	-	-
Investment Earnings	799	57,052	1519	6,122
Other	105,254	-	170,382	-
Total Revenues	<u>11,982,058</u>	<u>4,749,535</u>	<u>5,338,524</u>	<u>6,428,847</u>
EXPENDITURES				
Current :				
General Government	7,622,817	-	-	-
Public Safety	2,496,138	-	-	-
Public Works	642,903	5,085,131	5,823,844	8,419,735
Health & Community Services	300,673	-	-	-
Culture and Recreation	177,572	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>11,240,103</u>	<u>5,085,131</u>	<u>5,823,844</u>	<u>8,419,735</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	741,955	(335,596)	(485,320)	(1,990,888)
OTHER FINANCING SOURCES (USES)				
Transfers In	1,491,192	183,700	1,219,188	-
Transfers Out	(3,958,316)	(183,700)	(1,061,840)	1,291,768
Total other financing sources (uses)	<u>(2,467,124)</u>	<u>-</u>	<u>157,348</u>	<u>1,291,768</u>
NET CHANGE IN FUND BALANCE	<u>(1,725,169)</u>	<u>(335,596)</u>	<u>(327,972)</u>	<u>(699,120)</u>
FUND BALANCES -				
BEGINNING OF YEAR	2,780,243	1,390,358	2,502,057	1,046,155
END OF YEAR	<u>\$ 1,055,074</u>	<u>\$ 1,054,762</u>	<u>\$ 2,174,085</u>	<u>\$ 347,035</u>

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2017

Statement E

Funds					
114	119	128	299		
Special District 1	Library Commission	2004 Rededucation	Capitol Projects	Non-Major Funds	Total
\$ 1,832,685	\$ 6,107,384	\$ 2,367,550	\$ -	\$ 5,640,436	\$ 26,470,148
-	-	-	-	6,520,993	12,942,048
-	-	-	-	-	2,695,460
-	-	-	-	4,279,928	8,517,406
-	107,604	-	-	2,556,066	4,371,241
-	17,646	-	-	714,063	849,913
22,256	46,743	-	-	121,659	2,609,102
-	-	-	-	564,334	601,865
17,153	105,880	4,509	-	297,280	490,314
-	27,099	-	-	174,257	476,992
<u>1,872,094</u>	<u>6,412,356</u>	<u>2,372,059</u>	<u>-</u>	<u>20,869,016</u>	<u>60,024,489</u>
-	-	-	-	1,384,281	9,007,098
-	-	-	-	323,366	2,819,504
247,758	-	-	477,814	2,935,739	23,632,924
-	-	-	-	7,815,854	8,116,527
-	5,305,951	-	-	1,386,553	6,870,076
-	75,090	-	6,865,340	5,333,231	12,273,661
-	-	-	-	3,110,000	3,110,000
-	-	-	-	1,388,683	1,388,683
<u>247,758</u>	<u>5,381,041</u>	<u>-</u>	<u>7,343,154</u>	<u>23,677,707</u>	<u>67,218,473</u>
1,624,336	1,031,315	2,372,059	(7,343,154)	(2,808,691)	(7,193,984)
-	-	-	7,343,154	10,890,740	21,127,974
(1,043,159)	(27,960)	(3,581,582)	-	(12,563,185)	(21,127,974)
<u>(1,043,159)</u>	<u>(27,960)</u>	<u>(3,581,582)</u>	<u>7,343,154</u>	<u>(1,672,445)</u>	<u>-</u>
581,177	1,003,355	(1,209,523)	-	(4,481,136)	(7,193,984)
3,400,248	14,552,314	1,151,282	(39,932)	44,469,680	71,252,405
<u>\$ 3,981,425</u>	<u>\$ 15,555,669</u>	<u>\$ (58,241)</u>	<u>\$ (39,932)</u>	<u>\$ 39,988,544</u>	<u>\$ 64,058,421</u>

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities For the Year Ended December 31, 2017

Statement F

Net changes in fund balances - governmental funds \$ (7,193,984)

Amounts reported for *governmental activities* in the statement of activities different because:

Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Capital outlay as per financial statements	12,273,661	
Capital outlay included in other functions	1,921,721	
Current year depreciation included in:		
General Government	(959,166)	
Public Works	(4,431,096)	
Public Safety	(56,343)	
Health & Community Services	(191,298)	
Culture & Recreation	(1,357,887)	
	(6,995,790)	
Other asset adjustments/reclassifications	(12,135)	7,187,457

Assets deleted from construction in progress - donated to other entities

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide financial statements:

Bond principal payments 3,110,000

The amortization of bond premium in the current year is reported on the fund financial statements when debt is issued but amortized in the statement of activities.

243,198

The amortization of loss on refunding in the current year is reported on the fund financial statements when debt is issued but amortized in the statement of activities.

(79,843)

Some expenses reported in the statement of activities do not require current financial resources and therefore are not reported as expenditures in governmental funds:

Change in compensated absences	(2,826)	
Change in accrued interest payable	39,989	
	37,163	

The net revenue of the internal service fund is included in governmental activities in the statement of net assets.

245,186

Governmental funds report district pension contributions as expenditures.

However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions are reported as pension expense

Pension Contributions	9,903	
Cost of benefits earned net of employee contributions	9,268	
Revenue from non-employer contributing entities	10,226	
	29,397	

Change in net assets of governmental activities \$ 3,578,574

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Net Position Proprietary Funds December 31, 2017

Statement G

	Business-type Activities - Enterprise Funds			Governmental Activities
	502			601
	Brocatto Community Sewerage	Non-Major Enterprise Funds	Total Enterprise Funds	Internal Service Fund
ASSETS				
Current assets:				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Cash with Fiscal Agent	-	-	-	20,165
Investments	-	-	-	232,588
Receivables	6,134	10,543	16,677	13,608
Due from Other Funds	-	28,704	28,704	1,561,435
Prepaid expense	-	-	-	15,000
	<u>6,134</u>	<u>39,247</u>	<u>45,381</u>	<u>1,842,796</u>
Total current assets				
Noncurrent assets:				
Capital Assets				
Property, Plant and Equipment	2,694,833	3,850,677	6,545,510	-
Accumulated Depreciation	(2,185,664)	(2,400,176)	(4,585,840)	-
Total Capital Assets	<u>509,169</u>	<u>1,450,501</u>	<u>1,959,670</u>	<u>-</u>
Total assets	<u>\$ 515,303</u>	<u>\$ 1,489,748</u>	<u>\$ 2,005,051</u>	<u>\$ 1,842,796</u>
LIABILITIES				
Current liabilities:				
Accounts Payable	\$ 6,932	\$ 12,425	\$ 19,357	\$ 49
Salaries and Benefits Payable	-	-	-	2,795
Claims Payable	-	-	-	245,764
Due to Other Funds	43,925	202,509	246,434	-
	<u>50,857</u>	<u>214,934</u>	<u>265,791</u>	<u>248,608</u>
Total current liabilities				
NET POSITION				
Net Investment in capital assets	509,169	1,450,501	1,959,670	-
Unrestricted (deficit)	(44,723)	(175,687)	(220,410)	1,594,188
Total Net Position	<u>\$ 464,446</u>	<u>\$ 1,274,814</u>	<u>\$ 1,739,260</u>	<u>\$ 1,594,188</u>

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Year Ended December 31, 2017

Statement H

	Business-type Activities - Enterprise Funds			Governmental Activities
	502			601
	Brocatto Community Sewerage	Non-Major Enterprise Funds	Total Enterprise Funds	Internal Service Fund
OPERATING REVENUES				
Charges for Insurance	\$ -	\$ -	\$ -	\$ 715,734
Charges for Service	80,589	133,928	214,517	-
Total Operating Revenues	80,589	133,928	214,517	715,734
OPERATING EXPENSES				
Personal services	-	-	-	56,782
Professional services	-	13,392	13,392	47,455
Operating services	61,632	131,630	193,262	384,343
Other services	12,185	3,837	16,022	-
Supplies	-	24	24	-
Depreciation	115,442	133,632	249,074	-
Total Operating Expenses	189,259	282,515	471,774	488,580
Operating Income (Loss)	(108,670)	(148,587)	(257,257)	227,154
NON-OPERATING REVENUES				
Investment Earnings	-	-	-	18,032
Intergovernmental	-	-	-	-
Total Non-Operating Revenues	-	-	-	18,032
OPERATING INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(108,670)	(148,587)	(257,257)	245,186
Capital Contributions	-	-	-	-
CHANGES IN NET POSITION	(108,670)	(148,587)	(257,257)	245,186
NET POSITION:				
BEGINNING OF YEAR	573,116	1,423,401	1,996,517	1,349,002
END OF YEAR	\$ 464,446	\$ 1,274,814	\$ 1,739,260	\$ 1,594,188

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2017

Statement I

	Business-type Activities - Enterprise Funds			Governmental Activities
	502			601
	Brocatto Community Sewerage	Non-Major Enterprise Funds	Total Enterprise Funds	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	\$ 80,386	\$ 105,304	\$ 185,690	\$ -
Cash received for Premiums	-	-	-	579,443
Cash payments to employees for services and benefits	-	-	-	(56,637)
Cash Payments for Operating Costs	(80,386)	(105,304)	(185,690)	(560,277)
Net Cash Provided by (Used in) Operating Activities	-	-	-	(37,471)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment Income	-	-	-	18,032
Net Cash Provided by Investing Activities	-	-	-	18,032
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-	(19,439)
CASH AND CASH EQUIVALENTS & CASH WITH FISCAL AGENT				
BEGINNING OF YEAR	-	-	-	39,604
END OF YEAR	\$ -	\$ -	\$ -	\$ 20,165
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating Income (Loss)	(108,670)	(148,587)	(257,257)	227,154
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Depreciation	115,442	133,632	249,074	-
(Increase) Decrease in Assets:				
Receivables	(203)	(28,624)	(28,827)	-
Due from Other Funds	-	-	-	(128,186)
Prepaid Expense	-	-	-	-
Increase (Decrease) in Liabilities:				
Claims Payable	-	-	-	(136,291)
Accounts and Other Payables	1,075	1,898	2,973	(293)
Salaries and Benefits Payable	-	-	-	145
Due to Other Funds	(7,644)	41,681	34,037	-
Net Cash Provided by (Used In) Operating Activities	\$ -	\$ -	\$ -	\$ (37,471)
Significant non-cash transactions:				
Capital Contributions	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2017

Statement J

	Bayou Blue Fire Protection District	Fire Protection District No. 1	Fire Protection District No. 3	Hospital Service District No. 1	Hospital Service District No. 2
ASSETS					
Cash	\$ 324,534	\$ 303,749	\$ 8,163,632	\$ 964,993	\$ 1,008,113
Investments	810,668	-	-	6,623,054	-
Receivables	207,030	574,148	16,471	7,432,086	8,440,517
Other current assets	578,241	446,478	123,567	1,642,688	257,428
Restricted assets	-	-	-	574,921	-
Capital Assets, net of depreciation	1,149,607	2,153,911	7,968,953	11,634,610	2,071,577
	<u>3,070,080</u>	<u>3,478,286</u>	<u>16,272,623</u>	<u>28,872,352</u>	<u>11,777,635</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>605,291</u>	<u>2,958,080</u>	<u>18,809</u>	<u>-</u>
LIABILITIES					
Accounts, salaries and other payables	80,247	-	268,570	1,562,710	36,647
Other liabilities	-	-	3,512,626	1,325,308	-
Payable from restricted assets	-	-	-	-	-
Long-term Liabilities:					
Due within one year	-	-	-	631,345	-
Due in more than one year	-	-	-	4,563,192	-
	<u>80,247</u>	<u>-</u>	<u>3,781,196</u>	<u>8,082,555</u>	<u>36,647</u>
DEFERRED INFLOWS OF RESOURCES	<u>435,541</u>	<u>583,370</u>	<u>196,726</u>	<u>-</u>	<u>-</u>
NET POSITION					
Net Investment in capital assets	1,149,607	2,153,911	7,968,953	6,440,073	2,071,577
Restricted for:					
Customer Deposits	-	-	-	-	-
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	574,921	-
Unrestricted	982,346	719,084	7,283,828	13,793,612	9,702,566
Total Net Position	<u>\$ 2,131,953</u>	<u>\$ 2,872,995</u>	<u>\$ 15,252,781</u>	<u>\$ 20,808,606</u>	<u>\$ 11,774,143</u>

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2017

Statement J

	Hospital Service District No. 3	Lafourche Parish Fire District 6	Juvenile Justice Commission	Communications District
ASSETS				
Cash	\$ 159,275,338	\$ 304,679	\$ 3,643,713	\$ 750,048
Investments	125,000	-	-	-
Receivables	19,091,905	495,662	308,208	246,874
Other current assets	7,139,746	-	-	167,192
Restricted assets	-	-	-	-
Capital Assets, net of depreciation	<u>180,986,346</u>	<u>1,020,042</u>	<u>1,663,940</u>	<u>3,743,339</u>
 Total Assets	 <u>366,618,335</u>	 <u>1,820,383</u>	 <u>5,615,861</u>	 <u>4,907,453</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 LIABILITIES				
Accounts, salaries and other payables	17,652,312	12,900	161,114	102,383
Other liabilities	679,314	-	-	-
Payable from restricted assets	-	-	-	-
Long-term Liabilities:				
Due within one year	-	50,000	-	195,000
Due in more than one year	<u>-</u>	<u>1,050,000</u>	<u>182,387</u>	<u>980,000</u>
Total Liabilities	<u>18,331,626</u>	<u>1,112,900</u>	<u>343,501</u>	<u>1,277,383</u>
 DEFERRED INFLOWS OF RESOURCES	 <u>-</u>	 <u>29,020</u>	 <u>1,584,179</u>	 <u>-</u>
 NET POSITION				
Net Investment in capital assets	180,182,537	1,020,041	1,663,940	2,568,339
Restricted for:				
Customer Deposits	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	(670,896)	-	-
Unrestricted	<u>168,104,172</u>	<u>329,318</u>	<u>1,946,939</u>	<u>1,061,731</u>
Total Net Position	<u><u>\$ 348,286,709</u></u>	<u><u>\$ 678,463</u></u>	<u><u>\$ 3,610,879</u></u>	<u><u>\$ 3,630,070</u></u>

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2017

Statement J

	Water District No. 1	Drainage District No. 1	Tourist Commission	Ambulance Service District No. 1	LAT Workforce Development Board, Inc.
ASSETS					
Cash	\$ 5,050,608	\$ 1,857,286	\$ 1,503,005	\$ 5,534,638	\$ 29,684
Investments	8,047,158	772,734	-	255,241	-
Receivables	1,652,765	478,366	-	2,002,870	38,551
Other current assets	841,137	-	-	84,852	3,985
Restricted assets	4,796,579	-	-	-	-
Capital Assets, net of depreciation	73,518,469	-	916,682	1,640,624	1,828
	<u>93,906,716</u>	<u>3,108,386</u>	<u>2,419,687</u>	<u>9,518,225</u>	<u>74,048</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>1,496,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES					
Accounts, salaries and other payables	75,130	-	122,300	233,258	37,101
Other liabilities	172,856	-	-	-	-
Payable from restricted assets	1,283,010	-	-	-	-
Long-term Liabilities:					
Due within one year	1,505,000	-	-	-	-
Due in more than one year	11,651,482	-	2,391	-	12,850
	<u>14,687,478</u>	<u>-</u>	<u>124,691</u>	<u>233,258</u>	<u>49,951</u>
DEFERRED INFLOWS OF RESOURCES	<u>200,094</u>	<u>462,849</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Net Investment in capital assets	63,203,469	-	916,682	1,640,624	1,828
Restricted for:					
Customer Deposits	1,109,260	-	-	-	-
Capital Projects	1,078,274	-	-	-	-
Debt Service	1,852,500	-	-	-	-
Unrestricted	13,271,919	2,645,537	1,378,314	7,644,343	22,269
Total Net Position	<u>\$ 80,515,422</u>	<u>\$ 2,645,537</u>	<u>\$ 2,294,996</u>	<u>\$ 9,284,967</u>	<u>\$ 24,097</u>

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2017

Statement J

	Veterans Memorial District	Central Lafourche Ambulance Service District	Total
ASSETS			
Cash	\$ 676,677	\$ 1,644,328	\$ 191,035,025
Investments	-	-	16,633,855
Receivables	564,786	287,090	41,837,329
Other current assets	7,101	-	11,292,415
Restricted assets	-	-	5,371,500
Capital Assets, net of depreciation	2,065,019	-	290,534,947
	<hr/>	<hr/>	<hr/>
Total Assets	3,313,583	1,931,418	556,705,071
	<hr/>	<hr/>	<hr/>
DEFERRED OUTFLOWS OF RESOURCES	-	-	5,078,458
	<hr/>	<hr/>	<hr/>
LIABILITIES			
Accounts, salaries and other payables	8,896	5,000	20,358,568
Other liabilities	-	12,549	5,702,653
Payable from restricted assets	-	-	1,283,010
Long-term Liabilities:			-
Due within one year	-	-	2,381,345
Due in more than one year	-	-	18,442,302
	<hr/>	<hr/>	<hr/>
Total Liabilities	8,896	17,549	48,167,878
	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES	564,786	287,090	4,343,655
	<hr/>	<hr/>	<hr/>
NET POSITION			
Net Investment in capital assets	2,065,019	-	273,046,600
Restricted for:			
Customer Deposits	-	-	1,109,260
Capital Projects	-	-	1,078,274
Debt Service	-	-	1,756,525
Unrestricted	674,882	1,626,779	231,187,639
	<hr/>	<hr/>	<hr/>
Total Net Position	\$ 2,739,901	\$ 1,626,779	\$ 508,178,298
	<hr/>	<hr/>	<hr/>

(concluded)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2017

Statement K

	Bayou Blue Fire Protection District	Fire Protection District No. 1	Fire Protection District No. 3	Hospital Service District No. 1	Hospital Service District No. 2
EXPENSES	\$ 356,678	\$ 568,590	\$ 7,916,780	\$ 32,993,645	\$ 2,635,178
PROGRAM REVENUES					
Charges for services	32,738	4,516	-	30,340,898	2,500,000
Operating grants and contributions	-	69,711	-	-	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	32,738	74,227	-	30,340,898	2,500,000
NET (EXPENSE) REVENUE	(323,940)	(494,363)	(7,916,780)	(2,652,747)	(135,178)
GENERAL REVENUES					
Taxes:					
Ad valorem taxes	422,859	569,958	5,082,087	2,714,737	-
Sales and use taxes	-	9,828	-	-	-
Intergovernmental from:					
Federal Government	-	-	-	-	-
State of LA	12,287	-	340,665	210,628	-
Local Governments	-	-	-	-	-
Investment earnings (expense)	8,115	-	12,527	(172,623)	128,592
Miscellaneous	15,246	-	51,972	8,236	-
Total general revenues	458,507	579,786	5,487,251	2,760,978	128,592
CHANGES IN NET POSITIONS	134,567	85,423	(2,429,529)	108,231	(6,586)
NET POSITION BEGINNING OF YEAR, RE	1,997,386	2,787,572	17,682,310	20,700,375	11,780,729
NET POSITION END OF YEAR	\$ 2,131,953	\$ 2,872,995	\$ 15,252,781	\$ 20,808,606	\$ 11,774,143

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2017

Statement K

	Hospital Service District No. 3	Lafourche Parish Fire District 6	Juvenile Justice Commission	Communications District	Water District No. 1
EXPENSES	\$ 172,405,594	\$ 465,810	\$ 3,985,647	\$ 1,464,377	\$ 12,993,826
PROGRAM REVENUES					
Charges for services	179,612,136	-	679,229	1,731,839	10,930,962
Operating grants and contributions	-	-	-	3,842	-
Capital grants and contributions	-	-	-	-	673,319
Total program revenues	179,612,136	-	679,229	1,735,681	11,604,281
NET (EXPENSE) REVENUE	7,206,542	(465,810)	(3,306,418)	271,304	(1,389,545)
GENERAL REVENUES					
Taxes:					
Ad valorem taxes	-	478,992	3,349,474	-	3,151,150
Sales and use taxes	-	-	-	-	-
Intergovernmental from:					
Federal Government	-	-	-	-	-
State of LA	-	43,176	-	-	52,081
Local Governments	-	-	-	-	-
Investment earnings (expense)	832,847	-	-	(46,848)	(399,593)
Miscellaneous	605,522	-	85,123	-	136,001
Total general revenues	1,438,369	522,168	3,434,597	(46,848)	2,939,639
CHANGES IN NET POSITIONS	8,644,911	56,358	128,179	224,456	1,550,094
NET POSITION BEGINNING OF YEAR, RE	339,641,798	622,105	3,482,700	3,405,614	78,965,328
NET POSITION END OF YEAR	\$ 348,286,709	\$ 678,463	\$ 3,610,879	\$ 3,630,070	\$ 80,515,422

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2017

Statement K

	Drainage District No. 1	Tourist Commission	Ambulance Service District No. 1	LAT Workforce Development Board, Inc.	Veterans Memorial District
EXPENSES	\$ 394,845	\$ 821,633	\$ 3,283,093	\$ 1,054,902	\$ 455,402
PROGRAM REVENUES					
Charges for services	-	-	2,033,901	-	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	-	-	2,033,901	-	-
NET (EXPENSE) REVENUE	(394,845)	(821,633)	(1,249,192)	(1,054,902)	(455,402)
GENERAL REVENUES					
Taxes:					
Ad valorem taxes	475,498	-	1,805,390	-	592,552
Sales and use taxes	-	702,357	-	-	-
Intergovernmental from:					
Federal Government	-	-	-	-	-
State of LA	15,518	-	10,520	-	-
Local Governments	-	20,000	-	1,024,597	-
Investment earnings (expense)	980	7,047	11,031	-	-
Miscellaneous	-	1,876	78,892	-	2,426
Total general revenues	491,996	731,280	1,905,833	1,024,597	594,978
CHANGES IN NET POSITIONS	97,151	(90,353)	656,641	(30,305)	139,576
NET POSITION BEGINNING OF YEAR, RE	2,548,386	2,385,349	8,628,326	54,402	2,600,325
NET POSITION END OF YEAR	\$ 2,645,537	\$ 2,294,996	\$ 9,284,967	\$ 24,097	\$ 2,739,901

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2017

Statement K

	Central Lafourche Ambulance Service District	Total
EXPENSES	\$ 459,839	\$ 242,255,839
PROGRAM REVENUES		
Charges for services	-	227,866,219
Operating grants and contributions	-	73,553
Capital grants and contributions	-	673,319
Total program revenues	-	228,613,091
NET (EXPENSE) REVENUE	(459,839)	(13,642,748)
GENERAL REVENUES		
Taxes:		
Ad valorem taxes	1,137,396	19,780,093
Sales and use taxes	-	712,185
Intergovernmental from:		-
Federal Government	-	-
State of LA	-	684,875
Local Governments	-	1,044,597
Investment earnings (expense)	3,276	385,351
Miscellaneous	-	985,294
Total general revenues	1,140,672	23,592,395
CHANGES IN NET POSITIONS	680,833	9,949,647
NET POSITION BEGINNING OF YEAR, RE	945,946	498,228,651
NET POSITION END OF YEAR	\$ 1,626,779	\$ 508,178,298

(concluded)

See notes to financial statements.



Notes to Financial Statements



LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

INTRODUCTION

The Lafourche Parish Council (the Parish) is the governing authority for Lafourche Parish and is a political subdivision of the State of Louisiana. Nine council members represent the various districts within the parish. The Parish President, elected by the voters is the chief executive officer and is responsible for carrying out the policies adopted and for administration of all departments, offices, and agencies.

As provided by Article III of the Home Rule Charter, the Parish has all powers, functions, privileges, immunities, and authority previously possessed under LA Revised Statue 33:1236. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, franchise fees, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

The more significant of the Parish's accounting policies are described in these notes to the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of Parish have been prepared in conformity with accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In the government-wide financial statements (GWFS) and the fund financial statements (FFS) for proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB Pronouncements, in which case, GASB prevails.

B. REPORTING ENTITY

The financial statements were prepared by applying criteria set forth in Statement No. 14 of the Governmental Accounting Standards Board. The Financial Reporting Entity, as amended by Statement 39 of the GASB, which establish standards for defining and reporting on the financial reporting purposes. The definition of the financial reporting entity is based on the concept that elected officials are accountable to their constituents for their actions. One of the objectives of financial reporting is to provide users of financial statements with a basis for assessing the accountability of elected officials.

The financial reporting entity consists of the Lafourche Parish Government, organizations for which the Lafourche Parish Government is financially accountable and other organizations for which the nature and significance of their relationship with the Lafourche Parish Government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Lafourche Parish Government is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Lafourche Parish Government.

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. REPORTING ENTITY (continued)

Blended Component Unit

Blended component units are separate legal entities that meet the component unit criteria and provide services entirely to the Lafourche Parish Government. The Parish has determined that the following funds with separate Boards created by the Parish should be included in the financial reporting entity of the Parish. For financial reporting purposes, these funds are reported as if it were part of the Parish's operations.

The Lafourche Parish Library was established by the Council of the Parish of Lafourche, the parish governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an advisory Board of Control in accordance with the provisions of LRS 25:214. The members of the Board serve without pay. The Lafourche Parish Library does not issue separate financial statements. The advisory Board of Control is under the governing board of the primary government and the primary government has operational responsibility for the component unit. The Parish maintains all accounting records.

The Coastal Zone Management Advisory Committee was established by Ordinance 1442 to advise the Council on local coastal program policies pertaining to the CZM Program. The members of the Board serve without pay. The committee does not issue separate financial statements. The advisory committee is under the governing board of the primary government and the primary government has operational responsibility for the component unit. The Parish maintains all accounting records.

The Lafourche Parish Animal Shelter Advisory Board was established by Ordinance 3757 to advise the Council on matters concerning animal control. The members of the Board serve without pay. The committee does not issue separate financial statements. The advisory Board is under the governing board of the primary government and the primary government has operational responsibility for the component unit. The Parish maintains all accounting records. The Board is composed of 9 members representing each Councilmatic District.

By Ordinance No. 5782 effective October 17, 2017, the Council abolished the current Recreation Boards and created a new Parish-wide Recreation Advisory Board. The new Parish-wide Recreation Advisory Board is governed by a non-member board comprised of one member domiciled in each Councilmatic district, who are registered voters, nominated by his/her respective Council member. The members of the Board serve without pay. The committee does not issue separate financial statements. The Boards are under the governing board of the primary government and the primary government has operational responsibility for the component unit. The Parish maintains all accounting records.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria, but do not meet the criteria for blending. They are reported in a separate column to emphasize that they are legally separate from the Parish.

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

• **REPORTING ENTITY (continued)**

There are a number of special districts located in the Parish that each provides services to a limited number of Parish citizens. The Parish appoints all board members of these districts, can remove appointed members of the boards at will and has a financial benefit/burden or dependency relationship with the special district. Therefore the Parish can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related LA State Bond Commission approvals must be obtained through the Parish.

Based on the previous criteria, the Parish has determined that the following component units are part of the reporting entity:

Component Unit	Fiscal Year End
Bayou Blue Fire Protection District	12/31/2017
Fire Protection District No. 1	12/31/2017
Fire Protection District No. 3	6/30/2017
Fire Protection District No. 6	12/31/2017
Hospital Service District No. 1	6/30/2017
Hospital Service District No. 2	9/30/2017
Hospital Service District No. 3	9/30/2017
Juvenile Justice Commission	6/30/2017
Lafourche Communication District	12/31/2017
Lafourche Parish Water District No. 1	6/30/2017
Lafourche Parish Gravity Drainage District No. 1	12/31/2017
Lafourche Parish Tourist Commission	12/31/2017
Ambulance Service District No. 1	12/31/2017
LAT Workforce Investment Board, Inc.	6/30/2017
Veterans Memorial District	12/31/2017

Complete separate financial statements for all component units may be obtained online from the Louisiana Legislative Auditor's website: <http://www.lla.state.la.us>.

C. BASIS OF ACCOUNTING

The basic financial statements consist of the GWFS and all of the activities of the primary government and its component units and the FFS (individual major funds and combined non-major funds).

Government-Wide Financial Statements (GWFS)

The GWFS (the Statement of Net Position and the Statement of Activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation.

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF ACCOUNTING (continued)

The GWFS focus is primarily on the sustainability of the Parish and the change in aggregate financial position resulting from the activities of the fiscal period. Governmental Activities represent programs, which normally are supported by taxes and intergovernmental revenues. Business-Type Activities are financed in whole or in part by fees charged to external parties for goods and services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs are not allocated by function for financial reporting in this statement; however, certain indirect costs have been directly allocated as administrative fees to grants and fund programs.

Program revenue includes:

- Charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and
- Grants and contributions that is restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as general revenues. This includes internally dedicated resources such as a restricted property tax.

Fund Financial Statements (FFS)

The Parish uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds of the primary government are grouped into generic fund types and three broad fund categories.

The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for all or most of the governmental activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. Major governmental funds include:

1. **001 - General Fund** - the general operating fund of the Parish and accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is always a major fund.
2. **Special revenue funds** - account for the proceeds of specific revenue sources (other than major capital projects) that is legally restricted to expenditures for specified purposes. Special Revenue Funds reported the following funds as major funds:

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

BASIS OF ACCOUNTING (continued)

- **103 - Road and Bridges Fund** – is a special revenue fund that accounts for maintenance of Parish highways, streets, and bridges. Major financing is provided by Ad Valorem Taxes, the State of Louisiana Parish Transportation Funds, and transfers from the Parish's Royalty Road Fund.
 - **104 – Drainage Maintenance Fund** – is a special revenue fund that accounts for the cost of acquiring, constructing, improving, maintaining, and operating the Parish drainage system. Revenue is provided by a parish-wide ad valorem tax, Federal, State, & Local Grants, and transfers from the Royalty Fund.
 - **107 – Solid Waste Fund** – is a special revenue fund that accounts for the implementation of a parish-wide system for the collection and disposal of solid waste. Revenue is provided by a parish-wide sales and use tax, service charges and sanitation fees.
 - **114 – Special District 1 Fund** – was created to account for the 1.8 mills property tax for constructing, acquiring, improving and maintaining lighting facilities on the streets, roads, and public places in rural areas of the Parish. The property tax is also dedicated for costs associated with the control or abatement of public nuisances of such as the destruction and disposal of abandoned or condemned properties. At least 60% of the tax must be budgeted for public lighting purposes.
 - **119 – Library Commission Fund** – is a special revenue fund established by the Council of the Parish of Lafourche, the parish governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an advisory Board of Control in accordance with the provisions of LRS 25:214. The majority of revenue is provided by Ad Valorem tax, Federal, State & Local grants.
 - **128 – Rededication Fund** – is a special revenue fund that was created following the November 2, 2004 election. Rededication funds are transferred to this fund and dispersed accordingly.
3. Debt service funds--account for the accumulation of resources for and the payment of principal and interest long-term debt principal, interest and related costs. There is no debt service funds reported as a major fund.
4. Capital projects funds--account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. The capital project fund reported as a major fund:
- **299 – Capital Projects** – accounts for all non-road capital outlay projects

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include:

BASIS OF ACCOUNTING (continued)

Enterprise funds--account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

There was one enterprise fund that is reported as a major fund.

- **502 Brocatto Community Sewerage Fund** - The Brocatto Community was created to provide service to services to the Alidore Community in Raceland. Residents who receive the services reimburse the district through assessed user fees.

Internal service funds--account for the financing of goods or services provided by one department to other departments or governments on a cost-reimbursement basis. The Workers Compensation Internal Service fund accounts for worker's compensation services provided to other funds of the Parish on a cost reimbursement basis.

D. MEASUREMENT FOCUS

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Government-wide Financial Statements (GWFS)

The GWFS are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem taxes and the related state revenue sharing are recognized in the year for which they are levied. Ad valorem tax adjustments and deductions are recognized as expenses for the year in which the related property tax revenue is recognized. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS (continued)

Fund Financial Statements (FFS)

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues – those resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeitures, and most miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available. The definition of available means expected to be received within sixty days of the end of the fiscal year except for FEMA reimbursements for which the period is six months.

Non-exchange transactions, in which the Parish receives value without directly giving value in return, included sales tax, property tax, special assessments, grants, entitlements, and donations. Sales and use taxes are considered "measurable" when the underlying transaction occurs and meets the availability criteria. Sales and use tax revenues are recorded in the month collected by the Lafourche Parish School Board, which is tax collecting agency for the Parish.

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes, which are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose of project before any amounts will be paid to the Parish; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Interest income on investments is recorded when earned. At the time of levy, a special assessment receivable is recognized and is offset by deferred revenues. As the assessment becomes measurable and available, deferred revenues are reduced and the revenue is recognized. In addition, interest earned on special assessments is accrued when due, rather than when earned, because it approximately offsets the related interest expenditures that is also recognized when due. Substantially all other revenues are recorded when they become available.

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS (continued)

Expenditures – are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following:

- Principal and interest on long-term debt are recorded when due, and
- Claims and judgments, group health claims and compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources.

Allocations of cost such as depreciation and amortization are not recognized in the governmental funds.

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

E. BUDGETARY INFORMATION

The Parish President prepares a comprehensive operating budget on the modified accrual basis of accounting consistent with generally accepted accounting principles. Ninety days prior to the beginning of each fiscal year, the Parish President is required to submit a budget to the Council for approval.

The Parish employs formal budgetary integration and interim budget reporting practices. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments to get to the final budget. The Parish President is authorized to transfer amounts between budgeted line items within any fund or department.

However, any unfavorable variance of revenues or expenditures of five percent or more within a fund must be presented to the Parish Council for action to amend fund budgets. Unexpended appropriations lapse at year-end.

The Parish uses encumbrance accounting under which purchase orders, contracts, and other commitments are recorded. Encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts and open purchase orders are completed. Encumbrances for the capital projects funds do not lapse until the completion of the projects and are reported as either restricted or committed fund balance at year end. Funding for all other encumbrances lapses at year end and requires re-appropriation.

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in petty cash, demand deposits, interest-bearing demand deposits, money market accounts, and cash with the state treasury. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Parish may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS (continued)

Investments are limited by R.S. 33:2955, bond covenants and the Parish's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments are reported at fair value except for:

- Short-term and money market investments, consisting primarily of US Treasury obligations with a maturity of one year or less at time of purchase, which are reported at cost, which approximates fair value, and
- The Louisiana Asset Management Pool (LAMP), which is a local government 2a7-like pool administered by a non-profit corporation organized under Stat of LA law, which is permitted to be carried at amortized cost.

All investments are traded in a national or international exchange and are valued at the last reported sales price at current exchange rates. There are no investments without an established market. Unrealized gains and losses on investments recorded at fair value are included in investment income.

G. INTERFUND TRANSACTIONS

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. In the financial statements, interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables (due from) and payables (due to) as appropriate.

Transfers represent a permanent reallocation of resources between funds. In other words, they are not expected to be paid back. For reporting purposes, all interfund transactions between individual governmental funds have been eliminated in the GWFS. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the GWFS as "internal balances".

All interfund transfers are reported as transfers.

LA Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end must be transferred to the Parish General Fund. The Parish accordingly has made the required transfer.

H. PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both GWFS and FFS. These items are reported in the financial statements using the consumption method. A current asset for the prepaid amounts is recorded at the time of the purchase and the expenditure/expense is reported in the year in which services are consumed. At fiscal year-end, because prepayments are not available to finance future governmental fund expenditures, the fund balance is considered non-spendable in an amount equal to the carrying value of the asset on the fund financial statements.

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. DEBT PREMIUMS, DISCOUNTS AND BOND ISSUANCE COSTS

On the government-wide statement of net position and the proprietary fund type statement of net position, debt premiums and discounts are netted against debt payable and debt issuance costs are recognized as an outflow of resources in the period incurred. On the government-wide and proprietary fund type statement of activities, unamortized debt premiums and discounts are deferred and amortized over the life of the debt using the straight-line method.

At the governmental fund reporting level, debt premiums and discounts are reported as other financing sources and uses, separately from the face amount of the debt issued. Debt issuance costs are reported as debt service expenditures.

J. CAPITAL ASSETS

Capital assets are reported in the applicable governmental or business-type activities columns in the GWFS, which include land, buildings and improvements, equipment, and infrastructure assets (streets, roads, bridges, canals, and sewer and drainage systems). Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 are recorded at historical cost or estimated historical cost, if actual historical cost is not available.

Donated assets are valued at estimated market value on the date of donation, except for donated works of art and similar items, and capital assets received in a service concession arrangement should be reported at acquisition value rather than fair value.

The cost of a capital asset includes ancillary charges necessary to place the asset into its intended location and condition for use. The costs of normal maintenance and repairs that do not add value to the asset or materially extend its useful life are not capitalized. Improvements are capitalized over the remaining useful life of the asset. Major outlays for capital assets and improvements are capitalized as projects at completion of construction. At this point the project costs are moved out of construction-in-progress and capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalization value of the assets constructed.

The Parish did not capitalize any interest costs during the period. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

TYPE OF ASSET	YEARS
Land & Construction in Process	n/a
Building & Improvements	10-40
Bridges	30-70
Roads	7
Equipment	3-10
Furniture	5-7

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. COMPENSATED ABSENCES

The Parish accrues compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement. The Parish has recorded liabilities for accumulated vacation, sick leave and compensatory time as follows:

VACATION/SICK LEAVE POLICY:

Employees may earn between 5 to 17 days of both vacation and sick leave each year dependent upon their number of years of service. Four weeks of vacation and 18 weeks of sick leave may be carried forward from one plan year to the next. Vacation leave may be accumulated and paid at separation of employment to a maximum of 20 days. However, all accumulated sick leave lapse at separation of employment.

COMPENSATORY LEAVE POLICY:

It is the policy of Lafourche Parish Government to allow employees to earn Compensatory Leave for time worked above their normal schedule in a work week. Compensatory leave is leave time earned in lieu of cash payment at the straight-time or time and one-half as compensation for overtime worked. Employees in positions that are designated as "Non-Exempt" are eligible to earn compensatory leave on an hour for hour basis for hours worked over 35 hours and up to 40 hours in a work week.

Non-exempt employees who work over 40 hours in a work week will earn compensatory time at a rate of one and one-half hours for every overtime hour worked. Employees in positions that are designated as "Exempt" earn compensatory time for any hours worked above their normal work schedule in a work week. Upon separation or termination from Lafourche Parish Government, unused compensatory leave earned by non-exempt employees shall be paid at the employee's regular pay rate. Upon separation or termination from Lafourche Parish Government, all unused compensatory leave earned by exempt employees shall be cancelled. The Parish President shall have the authority to pay for compensatory leave for employees at their regular rate of pay subject to the availability of funds when it is in the best interest of the Parish.

L. LONG-TERM DEBT

In the GWFS long term debt and other long-term obligations are reported as liabilities. Long-term liabilities for governmental funds are not reported as liabilities in the FFS. Debt proceeds are reported as other financing sources and payment of principal, interest and other long-term benefits are reported as expenditures.

M. FUND EQUITY

Net Positions - GWFS

Net positions represent the difference between assets and liabilities. Equity is classified as net positions and displayed in three components:

- Net positions investment in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets.
- Net positions are reported as restricted when there are limitations imposed on their use by external parties such as creditors, grantors, laws or regulations of other governments.

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. FUND EQUITY (continued)

- Unrestricted net positions are all other net positions that do not meet the definition of the other two categories.

When both restricted and unrestricted resources are available for use, it is the policy to use restricted resources first, and then unrestricted resources as they are needed.

Fund Balances - FFS

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. The governmental fund types classify fund balances as follows:

- *Non-spendable fund balance* includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact
 - Non-spendable for Prepaid items – portion of fund balance that is not an available resource because it represents a prepayment of future liabilities.
- *Restricted fund balance* includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.
 - Restricted for Capital Projects – portion of the fund balance that is restricted by revenue source for capital projects.
 - Restricted for Judicial Programs – portion of the fund balance that is restricted by revenue source for judicial programs.
 - Restricted for Federal and State Grant Programs - portion of the fund balance that is restricted by revenue source for federal and state grant programs.
 - Restricted for Debt Service - portion of the fund balance that is restricted by bond covenants for the repayment of debt.
- *Committed fund balance* includes fund balance that can only be used for specific purposes imposed by the Council through approval of resolutions. Any changes or removal of specific purpose requires majority action by the governing board.
 - Committed for Public Safety – portion of fund balance directed by the Council to be spent for police, fire departments and operation of the jail facility.
 - Committed for Public Works - portion of fund balance directed by the Council to be spent for drainage maintenance, solid waste, building and maintenance, roads and bridges, street lights, and civil defense.
 - Committed for Culture and Recreation - portion of fund balance directed by the Council to be spent for recreation programs, library, senior citizens, and commission of women.
 - Committed for Health and Community Services - portion of fund balance directed by the Council to be spent for animal control, and health activity.
- *Assigned fund balances* is a limitation imposed by a designee of the Council.
- *Unassigned fund balance* in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. FUND EQUITY (continued)

Proprietary fund net positions are classified the same as in the government-wide statements. When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the policy of the Parish to generally consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the policy of the Parish that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts. In both instances, when a proposed expenditure is made with specific balances identified as the source of the funding, that specific fund balance will be used.

N. ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenues and expenses of proprietary fund and the GWFS during the reporting period. Actual results could differ from these estimates.

O. CLAIMS AND JUDGEMENTS

The Parish accounts for the worker's compensation self-insurance program in an internal service fund. The liabilities for claims and judgments are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are reevaluated biannually to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

P. PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Registrar of Voters Employees Retirement System- the Plan, and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The statement of financial position will often report a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

2. AD VALOREM TAXES

Ad valorem taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by LA law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 2016. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June (the lien date). Properties for which the taxes have not been paid are sold for the amount of the taxes.

Parish-wide Taxes	2017 Levy	Maximum Millage	Expiration
General Alimony	2.58	2.72	none
Criminal	.68	.77	none
Health Unit	.82	.82	2025
Recreational Facilities	1.65	1.65	2025
Recreation #2	3.0	3.00	2024
Recreation #8	9.96	11.37	2018
Recreation #11	3.63	4.52	2017
Public Building	2.49	2.49	2025
Library	5.71	5.40	2017
Special Service District 1	1.80	1.80	2024
Drainage District Parish wide	3.34	3.34	2025
Health/Drainage/Library	5.12	5.41	2018
Road District 1	4.74	5.00	2018
Totals	45.52	48.29	

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS

The Parish maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is included as an interfund receivable or payable on the combined balance sheet.

LAFOURCHE PARISH GOVERNMENT**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2017

3. DEPOSITS AND INVESTMENTS (continued)**A. DEPOSITS (continued)**

Under state law, deposits (or the resulting bank balances) of all political subdivisions must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank at all times. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. Obligations of the United States, the State of LA, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or with a trust company for the account of the political subdivision.

The year-end balances of deposits are as follows:

	Bank Balances	Reported Amount
Checking accounts:		
Governmental Funds	\$13,005,696	\$12,554,696
Investment-Sweep Account	2,506,449	2,496,000
Cash with fiscal agents:		
Internal Service Fund	35,750	20,165
TOTALS	\$ 15,547,895	\$ 15,070,861

At December 31, cash and cash equivalents in excess of FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the depositors. The GASB, which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities subject to custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, deposits may not be returned. The Parish has no formal policy relating to custodial credit risk. As of December 31, \$15,047,895 of the bank balance was exposed to custodial credit risk. These deposits were uninsured but adequately collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Parish's name. There were secured by pledges of \$15,616,017 to cover those deposits at year-end.

B. INVESTMENTS

The Parish recorded the following investments and maturities at year end:

	Recorded Value	Fair Value	Matures in less than 1 year
Louisiana Asset Management Pool (LAMP)	\$24,200,721	\$24,200,721	\$24,200,721
Trust Cash Sweep Account	2,496,000	2,506,449	2,506,449
TOTALS	\$26,696,721	\$26,707,170	\$26,707,170

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

3. DEPOSITS AND INVESTMENTS (continued)

For an investment, custodial credit risk is the risk that, in the event of a failure of the counterparty, the entity will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Investments in external investment pools are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a7, which governs registered money market funds.

The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or back by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. For purposes of determining participants' shares, investments are valued at amortized cost, which approximates fair value. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP has a Standard & Poor's Rating of AAAm.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity period of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Parish does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investments held by the Parish mature in 12 months or less.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Parish does not have an additional credit risk policy.

4. DUE FROM OTHER GOVERNMENTS

The following is a summary:

Revenue Type	Governmental Funds
Ad valorem taxes	\$ 23,580,872
Sales and use taxes	2,429,759
State Grants	961,127
Federal Grants	3,196,190
Due from other Governmental Units	196,730
	\$30,364,678

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

5. CAPITAL ASSETS

Capital asset activity for the year was as follows:

Cost of Capital Assets:	Balance 12/31/16	Additions	Deletions & Adjustments	Balance 12/31/17
Land	\$ 1,522,391	\$ 651,634	\$ 200	\$ 2,174,225
Construction in Progress	20,137,808	11,583,294	(12,144,728)	19,576,374
Capital Assets Non-depreciable	21,660,199	12,234,928	(12,144,528)	21,750,599
Buildings	34,737,505	20,140	(20,139)	34,737,506
Infrastructure	132,512,081	1,482,322	-	133,994,403
Drainage & Other Improvements	7,056,630	1,131,729	(327,459)	7,860,900
Pumps & Sewerage	55,242,104	9,557,752	240	64,800,096
Equipment & Furniture	9,647,962	851,209	(631,351)	9,867,820
Vehicles & Equipment	11,343,799	1,065,313	(1,383,191)	11,025,921
Total Capital Assets - Depreciable	250,540,081	14,108,465	(2,361,900)	262,286,646
Total Cost of Capital Assets	\$272,200,280	\$26,343,393	\$(14,506,428)	\$284,037,245

Accumulated Depreciation:	Beginning Accumulated	Depreciation Expense		Ending Accumulated
Buildings	\$ (10,163,347)	\$ (842,477)	\$ 13,369	\$ (10,992,455)
Infrastructure	(99,584,627)	(2,683,241)	1	(102,267,867)
Drainage & Other Improvements	(3,597,668)	(398,578)	328,549	(3,667,697)
Pumps & Sewerage	(33,075,143)	(1,299,115)	(1)	(34,374,257)
Equipment & Furniture	(6,351,303)	(1,104,380)	646,756	(6,808,927)
Vehicles & Equipment	(8,281,390)	(667,999)	1,383,146	(7,566,243)
<i>Total accumulated depreciation</i>	<i>(161,053,478)</i>	<i>(6,995,790)</i>	<i>2,371,822</i>	<i>(165,677,446)</i>
Net Depreciable Capital Assets	89,486,603			89,486,603
Net Capital Assets	\$ 111,146,802			\$ 118,359,799

Depreciation expense was charged to governmental activities functions as follows:

General Government	\$959,166
Public Safety	56,343
Public Works	4,431,096
Health & Community	191,298
Culture & Recreation	1,357,887
	\$ 6,995,790

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

5. CAPITAL ASSETS (continued)

Sewerage - Enterprise Funds:	Balance 12/31/16	Additions	Deletions	Balance 12/31/17
501-Marydale	\$667,226	-	-	\$ 667,226
502-Bracato/Altidore	2,694,833	-	-	2,694,833
503-Sewerage Dist. 14 - Dugas	181,981	-	-	181,981
504-Rita Sewerage	1,233,896	-	-	1,233,896
505 -Marydale Sewerage	1,580,190	-	-	1,580,190
506-Sewer District No. 2	187,384	-	-	187,384
Total Cost of Capital Assets	\$6,545,510	-	-	\$6,545,510
ACCUMULATED DEPRECIATION:				
501-Marydale	(653,796)	(1,919)	2	(655,713)
502-Bracato/Alidore	(2,070,222)	(115,442)	-	(2,185,664)
503-Sewerage Dist. 14 - Dugas	(181,982)	-	1	(181,981)
504-Rita Sewerage	(683,521)	(60,856)	-	(744,377)
505 -Marydale Sewerage	(559,861)	(70,857)	(3)	(630,721)
506-Sewer District No. 2	(187,384)	-	-	(187,384)
Total accumulated depreciation	\$(4,336,766)	\$(249,074)	-	\$(4,585,840)
Net Capital Assets	\$2,208,744			\$1,959,670

6. LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

Governmental Activities:	Balance 12/31/16	Obligations Retired	Additions/ Adjustments	Balance 12/31/17	due within one year
General Obligation Bonds	\$37,508,000	\$ (3,110,000)	\$ -	\$34,398,000	\$3,200,000
Bond Premium	2,334,384	(243,198)	-	2,091,186	-
Other Liabilities:					
Net Pension Liability	95,987	(16,627)	-	79,360	-
Compensated Absences	551,070	(67,426)	70,252	553,896	67,426
Totals:	\$40,489,441	\$ (3,437,251)	\$70,252	\$37,122,442	\$3,267,426

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

6. LONG-TERM DEBT (continued)

Compensated absences will be liquidated by the fund and department by which the employee's salary is incurred. Typically the compensated absences will be liquidated by the following funds as a percentage of the total:

Fund #	Fund	%
001	General	56%
107	Solid Waste	3%
101	Animal Control	1%
102	Building & Maintenance	2%
103	Roads & Bridges	3%
104	Drainage Maintenance	27%
130	Head Start	3%
141	OCA	2%
110	Recreation	1%
123	Civil Defense	2%
	Total	100%

BONDS PAYABLE:

Outstanding bonded debt is comprised of the following individual issues:

\$10,675,000 of Refunding Bonds, Series 2013 dated June 6, 2013, due in varying annual installments of \$775,000 to \$2,620,000, plus varying interest at 2.0% to 5% due in semi-annual installments through January 2025. \$9,110,000

\$23,665,000 of Public Improvement Revenue Bonds, Series 2012 Dated October 15, 2008, due in varying annual installments of \$375,000 to \$630,000, plus varying interest at 4.0% to 5.375% due in semi-annual Installments on May 1 and November 1 through 2027. \$14,435,000

\$10,000,000 of Public Improvement Revenue Bonds, Series 2008 Dated October 15, 2008, due in varying annual installments of \$375,000 to \$630,000, plus varying interest at 4.0% to 5.375% due in semi-annual Installments on May 1 and November 1 through 2027. \$ 500,000

\$5,703,000 of Public Improvement Revenue Refunding Bonds, Series 2017 Dated November 25, 2014, due in varying annual installments of \$100,000 to \$756,000, plus varying interest at 2.0% - 4.0% due in semi-annual Installments through November 1, 2027. \$ 5,353,000

LAFOURCHE PARISH GOVERNMENT**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2017

6. LONG-TERM DEBT (continued)

The annual requirements to amortize all bonds outstanding are as follows:

	Total Principal	Total Interest	Total Payments
2018	\$3,200,000	\$1,249,193	\$4,449,193
2019	2,780,000	1,121,022	3,901,022
2020	2,890,000	1,009,882	3,899,882
2021	3,585,000	884,492	4,469,492
2022	3,721,000	740,034	4,461,034
2026-2027	18,222,000	4,251,990	22,473,990
Total	\$34,398,000	\$9,256,613	\$43,654,613

Security for the payment of bonded debt is as follows:

	Outstanding	Secured by
\$10,000,000 Public Improvement Revenue Bonds, Series 2008	\$ 500,000	½% 20 year Sales taxes collected in Road Tax District 2
\$10,675,000 Refunding Bonds, Series 2013	9,110,000	Excess annual revenues above statutory payments of the General Fund
\$5,703,000 Public Improvement Revenue Bonds, Series 2005	5,353,000	Sales taxes collected in Road Tax District 3 5 & 6.
\$23,665,000 Public Improvement Revenue Bonds, Series 2012	19,435,000	1% sales and use tax within District A boundaries
	\$ 34,398,000	

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

7. INTERFUND RECEIVABLES AND PAYABLES

A summary of governmental funds due to and from other funds follows:

Receivable Fund:		Payable Fund – purpose:
001 - General Fund	\$ 11,962,599	Various funds – to cover cash disbursed from pooled cash
001 - General Fund	343,594	605 - Group Insurance Account – to cover costs
001 - General Fund	225,633	699 - For payroll liability costs
107 –Solid Waste Fund	391,371	001 - General Fund - to cover cash disbursed from pooled cash
114-Special District 1	1,487,330	001 - General Fund - to cover cash disbursed from pooled cash
119-Library Fund	368,366	001 - General Fund - to cover cash disbursed from pooled cash
299-Capital Projects Fund	1,490,737	001 - General Fund - to cover cash disbursed from pooled cash
Non-Major Governmental Funds	8,904,287	001 - General Fund - to cover cash disbursed from pooled cash
Non-Major Enterprise Funds	28,704	001 - General Fund - to cover cash disbursed from pooled cash
601-Internal Service Fund	1,561,435	001 - General Fund - to cover cash disbursed from pooled cash

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

8. INTERFUND TRANSFERS

A summary of transfers to and from follows:

Transfer in to:		Transfers out from - purpose:
001 - General Fund	\$ 238,903	108 - Royalty Fund to transfer balance per LA Revised Statutes
001 - General Fund	1,250,000	128 - 2004 Rededication to fund operating expenditures
001 - General Fund	2,289	113 - Criminal Court Fund To transfer ½ ending balance per LA Revised Statute 15:571.11
103-Roads & Bridges	183,700	108 - Royalty Fund to transfer balance per LA Revised Statutes
104 - Drainage Maintenance Fund	1,035,092	108 - Royalty Fund to transfer balance per LA Revised Statutes
104 - Drainage Maintenance Fund	184,096	160-RSTD A to fund operating expenditures
107-Solid Waste Fund	293,268	108 - Royalty Fund to transfer balance per LA Revised Statutes
107-Solid Waste Fund	1,000,000	801-BP Disaster Fund to fund operating expenditures
101 - Animal Control 123 - Civil Defense 129 - Health Activity	2,331,582	128 - 2004 Rededication to fund operating expenditures
102 - Building & Maintenance 110 - Recreation 126 - Commission for Women 142 - Community Action Agency 174 - State of Emergency 181 - Coastal Zone Management 201 - Construction - RSTD 2	2,216,430	108 - Royalty Fund to transfer balance per LA Revised Statutes
105 - Street Light Fund 174 - State of Emergency	1,393,159	114 - Special District 11 to fund operating expenditures
108 - Royalty Fund	50,000	174 - State of Emergency Match for Intergovernmental revenue
110-Recreation Fund	3,250	101 - Animal Control Fund to fund operating expenditures
123 - Community Action Agency	100,000	001 - General Fund to fund operating expenditures

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

201 - Construction – RSTD2 318-RSTD 2 – 2008 Sinking Fund	1,300,283	161- RSTD 2 to fund debt service
299 - Capital Projects Fund	7,343,154	Various funds for capital project expenditures
206 – Construction – RSTD 3-5-6 314 - Sinking Fund – RSTD 3-5-6 317 – Sinking Fund – RSTD A	2,202,768	160 - RSTD A to fund debt service
	\$ 21,127,974	

9. FUND DEFICITS

The following individual funds have deficits that are expected to be eliminated by operations and transfers in the next year:

Major Funds	
128 – 2004 Rededication Fund	\$(58,241)
299 – Capital Projects Fund	\$ (39,932)
Non-Major Special Revenue Funds	
144 – LIHEAP	\$ (1,622)
150-CSBG	\$(4,070)
Non-Major Enterprise Funds	
503 - Dugas Sewerage	\$ (73,335)

10. EXCESS EXPENDITURES OVER APPROPRIATIONS

The following individual funds had actual expenditures over budgeted expenditures:

	Final Budget	Actual Amounts	Variance	%
Non-Major Special Revenue Funds:				
112 - Criminal Jury	\$50,000	\$50,271	(271)	-1%
131 – Head Start Child/Adult Food Program	\$215,000	\$226,055	(11,055)	-5%
160 – Road Sales Tax District A Fund	\$38,543	\$41,652	(3,109)	-8%

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

11. DEFERRED COMPENSATION PLAN

The Parish offers its employees a deferred compensation plan created in accordance with IRS Code Section 457. The plan is available to all employees and permits them to defer a portion of compensation until future years. The deferred compensation plan is available to employees until termination, retirement, death, or an unforeseeable emergency. All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries, and the benefits may not be diverted to any other use.

It is the opinion of the Parish that it has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The assets of the plan are managed by the trustee (Security Benefit). In accordance with GASB Statement No. 32, Accounting and Reporting for IRS Code Section 457 Deferred Compensation Plans, the Parish does not account for the assets and related liabilities in an agency fund.

12. SALES TAXES

7/10 % FOR SOLID WASTE COLLECTION

As of August 1, 1986 a one percent sales tax within Lafourche Parish was approved by the voters. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, acquiring, maintaining, and operating solid waste collection and disposal facilities and closing garbage dumps for the Parish. The tax was reduced to 7/10 per cent in November 1996. The net proceeds are deposited in the Solid Waste Fund.

1/2% FOR ROAD SALES TAX DISTRICT 2

Authorized by a special election on March 31, 2007, a twenty-year one-half percent sales tax in Road Sales Tax District 2 was approved by the voters, to be effective January 1, 2008. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, improving and maintaining public roads, bridges and drainage works in the said District. The tax is also authorized to pay bonded debt incurred for such capital projects. The net proceeds are deposited in the Road Sales Tax District 2 Fund.

1% FOR ROAD SALES TAX DISTRICT A

Authorized by a special election on March 31, 2007, a twenty-year one percent sales tax in Road Sales Tax District A was approved by the voters, to be effective October 1, 2007. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, improving and maintaining public roads, bridges and drainage works in the said District. The tax is also authorized to pay bonded debt incurred for such capital projects. The net proceeds are deposited in the Road Sales Tax District A Fund.

13. RISK MANAGEMENT

The Parish is subject to various risks of loss related to theft of, damage to, and destruction of assets; error and omissions; injuries to employees; natural disasters; and worker's compensation claims. The Parish has purchased commercial liability insurance to cover risks of loss related to torts or negligence by employees and council members. Commercial insurance has also been obtained to cover risk of damages to or theft of computer equipment, boilers and other machinery, employee's health insurance, and general liability claims. Claims have not exceeded insurance coverage in any of the past three years.

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

13. RISK MANAGEMENT (continued)

The Worker's Compensation Fund – an Internal Service Fund – was established to account for and finance its risk in that area. A commercial insurance policy is purchased for claims in excess of \$10,000 with a \$400,000 limit per occurrence to a maximum coverage of \$1,000,000. All funds participate in the internal service fund and make payments based on estimates of the amounts needed to pay prior and current year claims and reserves necessary for anticipated losses. The estimated claims liability is provided by the third party claims administrator and includes claims incurred but not paid and claims incurred but not reported and out of pocket expenses. The estimated claims liability and the changes in claims liabilities for the past 3 years are:

YEAR	BEGINNING BALANCE	CLAIMS AND CHANGES IN ESTIMATE	PAYMENTS	ENDING BALANCE
2017	\$245,764	\$20,614	\$20,614	\$245,764
2016	\$189,324	\$156,314	\$99,874	\$245,764
2015	\$189,324	\$372,393	\$372,393	\$189,324

14. COMMITMENTS AND CONTINGENCIES

The Parish receives funding under grants from various Federal and State agencies. These grants specify the purpose that the monies are to be used and such grants are subject to audit by the granting agency or its representative. If the grant monies received are not expended, the Parish may be required to reimburse the granting agency.

The Parish is currently involved in several litigation matters. In the estimation of management and legal counsel, the final settlement of these matters will not have a material adverse effect on the financial condition of the Parish; except for the following:

Chocktaw Road Levee and Mitigation – In 2009 a flood event threatened the area. A temporary levee was placed adjacent to the existing roadway and a permit was received to do that work. In early 2010 the temporary levee was removed and a permanent levee was placed approximately 200'-230' away from the road. A penalty of \$23,750 has been paid to EPA. Additional mitigation costs of (1) permanent impacts approximately \$800,000, (2) removing and restoring to original condition the improperly placed levee approximately \$200,000, (3) building a "levee" which will actually consist of raising the elevation of the adjacent roadway 18" to act as a levee and we anticipate using transportation funds and/or available "ROAD" funds – approximately \$525,000, and (4) miscellaneous planting of cypress trees, engineering, and contingencies \$300,000. Additional temporal impacts MAY be considered (and could be significant) but are not expected to be imposed. These numbers are still preliminary, however there has been extensive communication and interaction with the Corps of Engineers and do not anticipate major changes but nothing is written definitively. All of the levee and mitigation costs of the Choctaw Levee will be budgeted in the 2019 Budget.

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

14. COMMITMENTS AND CONTINGENCIES (continued)

Encumbrances for the capital projects funds do not lapse until the completion of the projects and are reported as fund balance at year end. The Parish is engaged in various construction and capital projects at year-end. Various commitments with contractors are as follows:

PROJECT DESCRIPTION	EXPENDITURES TO 12/31/2017	REMAINING COMMITMENT
CDBG-DUGAS CANALPAMP STATION UPGRADE	\$837,803	\$4,147,197
CDBG-WESTSIDE DRAINAGE IMPROVEMENTS	1,500,744	358,077
CDBG-LA HWY 308 LEVEE/SEAWALL	679,018	141,782
CDBG-G/I PARR & LAROSE PUMP	1,713,994	160,101
CDBG COMMUNITY RECREATION CENTER- LOCKPORT	375,522	4,742,980
GALLIANO BRIDGE INSPECTION & REPAIRS	430,589	17,395
WATER PARK AT BAYOU BLUE	367,449	19,393
	\$ 5,905,119	\$ 9,586,924

15. PENSION PLANS

The Lafourche Parish Government makes contributions to three retirement systems: the Louisiana District Attorney's Retirement System (DARS), the Louisiana State Employees Retirement System (LASERS) and the Registrar of Voters Employees' Retirement System of Louisiana (ROVERS).

The contributions to DARS is made by the Parish for the payroll generated by the parish for the District Attorney and Assistant District Attorneys. District Attorney and Assistant District attorneys employed by the District Attorney's office are compensated by warrants from the State of Louisiana and from supplemental pay from the Lafourche Parish Council and the District Attorney's office. The District Attorney determines the sources and amounts of income for the District Attorney and the Assistant District attorneys. The salaries and related contributions paid by the Parish are included in the District Attorney's financial statement as on-behalf payments; therefore, the related net pension liability, deferred inflows and outflows related to the net pension liability for the DARS contributions paid by the Parish are reported on the Lafourche Parish District Attorney's financial statements.

The contributions to LASERS is made by the Parish for the payroll generated by the parish for the 17th Judicial District Court Employees (court employee, drug court, and FINS employees). The 17th Judicial District Court employees are all paid by the Parish; however, the majority of the salaries and benefits paid by the parish for the court employees is reimbursed by the 17th Judicial Court except what the Judges have budgeted in their Parish General Funds. The Court System (Judge's) determine the sources and amounts of income for their employees. The salaries and related contributions paid by the Parish are included in the 17th Judicial District Court's financial statement as on-behalf payments; therefore, the related net pension liability, deferred inflows and outflows related to the net pension liability for the LASERS contributions paid by the Parish are reported on the 17th Judicial District Court's financial statements.

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

15. REGISTRAR OF VOTERS EMPLOYEE RETIREMENT PLAN (continued)

The contributions to ROVERS is made as part of the Parish budget for the Registrar of Voter's Lafourche Parish office. These contributions do not appear to be reimbursed or included as on-behalf payments in another set of financial statements. Therefore, the Lafourche Parish Government will report the net pension liability and related deferred pension inflows and outflows in their government-wide financial statements. GASB requires certain disclosures for employers who maintain retirement plans for their employees. Payments made in the Registrar of Voter's budget for employees' pension benefits to ROVERS by the Lafourche Parish Council for the year ending December 31, 2017 is \$8,763.37

GASB Statement No. 68 *Accounting and Financial Reporting for Pensions* requires governments providing pensions to recognize their long-term obligation for pension benefits as a liability and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through note disclosures and RSI. In the past as long as the government paid its Annual Required Contribution, there would be no recorded liability. The Parish will be recognizing the long-term obligations for the pension benefits as a liability for the proportionate share of the contributions made for the ROVERS plan only in the GWFS.

Registrar of Voters Employee Retirement System (ROVERS)

Plan Description – The Lafourche Parish Government contributes to the Registrar of Voters Employee Retirement System of Louisiana, a cost-sharing multiple-employer defined benefit pension plan established in accordance with Act 215 of the 1954 session of the Louisiana Legislature, under Revised Statute 11:2032 to provide retirement allowances and other benefits for the registrar of voters, their deputies and their permanent employees in each parish of the State of Louisiana. ROVERS provides normal retirement, early retirement, disability benefits, death benefits, Deferred Retirement Option Program (DROP) benefits to plan members and beneficiaries.

ROVERS is governed by Louisiana Revised Statutes 11, 2032 specifically, and other general laws of the State of Louisiana. The System issued a publicly available financial report that can be obtained at www.larovers.com.

Benefits Provided – All persons who are registrar of voters, their deputies, and their permanent employees in each parish are members of the ROVERS.

The age and years of creditable service required in order for a member to retire with full benefits are established by state statute, and vary depending on the member's hire date. Members who joined before January 1, 2013, are eligible to receive a normal retirement benefit if:

- 10 or more years of creditable service and are at least age 60, or
- 20 or more years of creditable service and are at least age 55, or
- 30 years of creditable service at any age

The normal retirement benefit for members is equal to 3.33% of the member's average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Members hired on or after January 1, 2013, is eligible to receive a normal retirement benefit if:

- 10 or more years of creditable service and are at least age 62, or
- 20 or more years of creditable service and are at least age 60, or
- 30 or more years of creditable service and are at least age 55, or

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

15. REGISTRAR OF VOTERS EMPLOYEE RETIREMENT PLAN (continued)

The normal retirement benefit for members hired on or after January 1, 2013 is equal to 3.0% of the member's average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service. Members are eligible for early retirement at age 55 if they have at least 18 years of creditable service, not to exceed 100% of the average annual compensation. Retirement benefits for members hired on or after January 1, 2013 that have attained 30 years of creditable service with at least 20 years of creditable service in the System are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member whose withdrawal from service occurs prior to attaining the age of sixty years, who shall have completed ten or more years of creditable service and shall not have received a refund of his accumulated contributions, shall be eligible for a deferred allowance beginning upon his attaining age of sixty years.

Disability Benefits – Active contributing members with ten or more years of credited service in the System and who have been officially certified as disabled by the State Medical Disability Board are awarded disability benefits. The disabled members who has attained age of 60 years shall be entitled to a regular retirement allowance. The member who has not yet attained age sixty shall be entitled to a disability benefit equal to the lesser of 3% of his average final compensation multiplied by number of years of creditable service (not to be less than fifteen years) or 3 1/3% of average final compensation multiplied by the years of service assuming continued service to age sixty. Disability benefits may not exceed 2/3 of the earnable compensation.

Survivor (Death) Benefits – Upon the death of a member with less than 5 years of creditable service, his accumulated contributions are paid to his designated beneficiary. If the member has 5 or more year of credited service and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has 5 or more year of creditable service, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

Deferred Retirement Option Program (DROP) – In lieu of terminating employment and accepting a retirement allowance, any member with 10 or more years of service at age 60, 20 or more year of service at age 55, or 20 or more years of service at any age may elect to participate in the Deferred Retirement Option Program (DROP) for up to three years and defer receipt of the benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the DROP, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, the participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

15. REGISTRAR OF VOTERS EMPLOYEE RETIREMENT PLAN (continued)

if approved by the board of trustees. The monthly benefits that were being paid into the DROP fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate.

If employment is not terminated at the end of the three years, payments into the plan fund cease and the person resumes active contributing membership in the System.

Permanent Benefit Increases/Cost of Living Adjustments – Cost of living provisions for the System allows the Board of Trustees to provide an annual cost of living increase of 2.5% of eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions – According to state statute, contribution requirements for all employers are actuarially determined each year. In accordance with state statute, ROVERS also receives ad valorem and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2017. Plan members are required by state statute to contribute 7.0% of their annual covered salary and the Parish is required to contribute at an actuarially determined rate. The current employer match was 20.00% and 17% of annual covered payroll for the period from January 1 to June 30, 2017 and July 1 to December 31, 2017, respectively. Employer contributions to the pension plan totaled \$8,763 for the year ended December 31, 2017.

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources:

As of June 30, 2017 (the measurement date), The Parish – for the Registrar of Voters reported a total of \$79,360 for its proportionate shares of the net pension liability in the GWFS. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on a projection of the long-term contributions to the plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016 and 2017, the employer's proportions of the plan were as follows:

Plan	Proportionate share	
	6/30/17	6/30/16
ROVERS	0.361534%	0.338278%

For the year ended June 30, 2017, the Parish recognized \$5,405 as its proportionate share of pension expense for the ROVERS plan. In addition, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

15. REGISTRAR OF VOTERS EMPLOYEE RETIREMENT PLAN (continued)

	Deferred outflows of resources	Deferred inflows of resources
Changes in proportion	\$4,380	\$(3,467)
Differences between expected and actual experience	-	(14,755)
Changes in assumption	7,624	(2,565)
Net difference between projected and actual earnings on pension plan investments	8,927	-
Contributions after the measurement date	4,089	-
Totals	\$25,020	\$(20,787)

The deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date (June 30, 2017) will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2018	\$(194)
2019	3,092
2020	25
2021	(2,779)
Total	\$144

Actuarial assumptions:

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurements:

Inflation	2.5%
Discount rate used to measure pension liability	6.75%
Salary increases	6.0% (2.5% inflation, 3.5% Merit)
Investment rate of return	6.75%, net of investment expense
Actuarial cost method	Entry age normal
Expected remaining service lives	5 years
Cost of Living Adjustment	Only those previously granted

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

15. REGISTRAR OF VOTERS EMPLOYEE RETIREMENT PLAN (continued)

Mortality rates for ROVERS were based on the RP-2000 Combined Healthy Mortality Table for active members including healthy annuitants and beneficiaries and RP-2000 Disabled Lives Mortality Table for disabled annuitants. The mortality rate assumption used was verified by combining data from this plan with three other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregated data was collected over the period July 1, 2010 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the ROVERS's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

For ROVERS, the long-term expected rate of return on the pension plan investments was determined using a building block method in which best estimates ranges of expected future real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting forecasted long-term rate of return is 8.39% for the years ending June 30, 2017.

The best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation, as of June 30, 2017, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
ROVERS:		
Domestic Equities	40%	3.00%
International Equities	15%	1.28%
Domestic Fixed Income	20%	.50%
International Fixed Income	10%	.35%
Alternative Investments	5%	.31%
Real Estate	10%	.45%
Totals	100.00%	5.89%
Inflation		2.50%
Expected Rate of Return		8.39%

The discount rate used to measure the total pension liability was 6.75% at June 30, 2017. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

15. REGISTRAR OF VOTERS EMPLOYEE RETIREMENT PLAN (continued)

Sensitivity of the of the Parish's proportionate share of the net pension liabilities to changes in the discount rate:

The following presents the Parish's proportionate shares of the net pension liabilities of the ROVERS plan, calculated using the discount rates as shown above, as well as what the proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
ROVERS	\$121,301	\$79,360	\$43,264

Detailed information about the Plans' fiduciary net position is available in the separate issued financial statements of the Plans.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Registrar of Voters Retirement System of Louisiana, P.O. Box 57, Jennings, LA 70546, or by calling 1-800-510-8515.

16. GASB 77 – TAX ABATEMENT DISCLOSURES

The Lafourche Parish Government participates in the Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state incentive program which offers an attractive tax incentive for manufacturers within the state. With local approval, the program provides up to a 100% property tax abatement for an initial term of up to five years and the option to renew for up to three additional years at up to 80% property tax abatement on a manufacturer's qualifying capital investment related to the manufacturing process.

The gross dollar amount by which the Parish's ad valorem tax revenues were reduced during the year as a result of these tax abatement agreements were as follows:

Specific Tax	# of ITE Contracts	Exempt Amount	Appraised Value	Assessed Value	Total 2017 Forfeited Revenue	Specific Forfeited Revenue
General Alimony	81	\$301,098,625	\$153,422,441	\$23,013,366	\$2,832,398	\$59,374
Consolidated	81	301,098,625	153,442,441	23,013,366	2,832,398	484,201
Road District #1	81	301,098,625	153,442,441	23,013,366	2,832,398	109,083
Veterans Memorial District	38	152,623,698	68,483,429	10,272,514	1,352,591	9,656
Special Service #1	81	301,098,625	153,442,441	23,013,366	2,832,398	41,424
						<u>\$703,738</u>

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

17. COMPONENT UNIT – NOTES TO THE FINANCIAL STATEMENTS

The balances of deposits are as follows:

	Reported Balance	Bank Balance
Time Deposits	\$189,087,973	\$191,190,564
Certificates of Deposit	11,908,443	11,908,443
Total deposits	\$200,996,416	\$203,099,007
Exposed to custodial credit risk		\$196,042,653
FDIC		6,646,109
Covered by pledged securities		\$196,042,653

Investment balances for the component units are classified as follows:

INVESTMENT TYPE	REPORTED VALUE	FAIR VALUE
Certificates of Deposit	\$11,908,443	\$11,908,443
LAMP	7,105,407	7,105,407
Other Governmental Securities	3,742,497	3,744,150
	\$22,756,347	\$22,758,000

A summary of capital assets for component units follows:

COST OF CAPITAL ASSETS:	Balance 12/31/2016	Additions	Deletions/ Adjustments	Balance 12/31/2017
Land	\$11,252,818	\$ 588,346	\$ 0	\$ 11,252,818
Construction in Progress	80,916,780	22,009,562	(6,897,458)	80,916,780
Total non- depreciated	92,169,598	22,597,908	(6,897,458)	92,169,598
Facilities	359,407,508	10,909,945	(765,960)	359,407,508
Equipment	127,152,681	14,145,613	(1,163,158)	127,305,792
Intangibles	153,111			
Total depreciated	486,713,300	25,055,558	(1,929,118)	486,713,300
Total Cost	578,882,898	47,653,466	(8,826,576)	578,882,898
ACCUMULATED DEPRECIATION:				
Facilities	(97,419,412)	(1,853,051)	15,687,177	(83,585,286)
Equipment	(153,765,741)	(20,576,557)	(19,534,973)	(193,877,271)
Intangibles	(45,779)	(6,705)	-	(52,484)
Total accumulated depreciation	(251,230,932)	(22,436,313)	(3,847,796)	(277,515,041)
NET CAPITAL ASSETS	\$327,651,966			\$290,534,947

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

17. COMPONENT UNIT – NOTES TO THE FINANCIAL STATEMENTS (continued)

Included in the depreciation/adjustment column are the following to adjust beginning balances of capital assets:

The 6/30/2016 balance for Lafourche Parish Water District No. 1 was reported as the wrong amount.	\$ (21,730,018)
Lafourche Parish Fire District No. 6 was not included in prior year	1,081,805
Total adjustments to beginning balance	\$ 20,648,213

Several component units have year-ends that are different from the primary government reporting entity. The following summaries of bond transactions, annual debt requirements and bonds payable by individual issues are presented as of and for the various year ends of the component units.

The following is a summary of changes in long-term debt for the component units:

	Balance 12/31/2016	Additions	Retirements	Balance 12/31/2017
General Obligation Bonds	\$3,810,000	\$ -	\$(460,000)	\$3,350,000
Special Revenue Bonds	2,770,000	-	(325,000)	2,445,000
Total Government	6,580,000	-	(785,000)	5,795,000
Tax-Exempt	3,652,880	-	(2,990,933)	661,947
Water Revenue	12,932,463	-	(2,285,000)	10,647,463
Total Business Type	16,585,343	-	(5,275,933)	11,309,410
Capital Leases	437,408	362,141	(275,012)	524,537
Loans Payable	92,728	-	-	92,728
OPEB Liability	1,383,624	258,362	(9,000)	1,632,986
Pension Liability	1,351,177	-	(245,562)	1,105,615
Compensated Absences	334,551	64,102	(35,282)	363,371
Total Long Term Debt	\$26,764,831	\$684,605	\$(6,380,227)	\$20,823,647

NET POSITION BEGINNING OF YEAR, RESTATED

The beginning net position has been restated to reflect the following:

Beginning Net Position of Component Units as Previously Reported	\$ 511,167,213
Housing Authority reported erroneously as a component unit	(14,506,613)
Lafourche Parish Fire District No. 6 reported as a component unit	622,105
Central Lafourche Ambulance Service District reported as a component unit	945,946
Beginning Net Position of Component Units, Restated	\$ 498,228,651

Required Supplemental Information



LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2017

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
REVENUES				
Taxes:				
Ad Valorem	\$ 2,499,808	\$ 2,417,808	\$ 1,996,156	\$ (421,652)
Gaming & Alcohol	1,077,230	1,077,230	855,177	(222,053)
Severance	986,259	986,259	1,004,222	17,963
Franchise	973,668	973,668	836,061	(137,607)
	<u>5,536,965</u>	<u>5,454,965</u>	<u>4,691,616</u>	<u>(763,349)</u>
Intergovernmental:				
Federal Government	12,037,756	6,187,400	3,884,035	(2,303,365)
State of LA:				
Other State Grants	395,605	395,605	334,958	(60,647)
State Shared Revenue	38,996	38,996	38,971	(25)
State in Lieu of Taxes	389,528	389,528	419,684	30,156
Total State of LA	<u>824,129</u>	<u>824,128</u>	<u>793,613</u>	<u>(30,515)</u>
Local Revenue	<u>12,861,885</u>	<u>7,011,528</u>	<u>4,742,648</u>	<u>(2,268,880)</u>
Charges for Services:				
Licenses & Permits	<u>2,792,033</u>	<u>2,469,453</u>	<u>2,404,210</u>	<u>(65,243)</u>
	<u>2,792,033</u>	<u>2,469,453</u>	<u>2,404,210</u>	<u>(65,243)</u>
Fines and Forfeitures:				
Court Fines	45,700	45,700	34,215	(11,485)
Civil Case Fees	<u>9,570</u>	<u>9,570</u>	<u>3,316</u>	<u>(6,254)</u>
	<u>55,270</u>	<u>55,270</u>	<u>37,531</u>	<u>(17,739)</u>
Investment Earnings	-	-	799	799
Other:				
Oil & Mineral Leases	15,202	15,202	4,732	(10,470)
Miscellaneous	<u>62,462</u>	<u>62,462</u>	<u>100,522</u>	<u>(38,060)</u>
Total Revenues	<u>21,323,817</u>	<u>15,068,880</u>	<u>11,982,058</u>	<u>(3,162,943)</u>
EXPENDITURES				
Current - General Government:				
Legislative:				
Personal services and benefits	674,782	674,781	585,647	89,134
Professional services	89,000	89,000	60,410	28,590
Operating services	29,000	29,000	7,998	21,002
Other services	136,634	136,634	77,032	59,602
Operating Supplies	<u>31,650</u>	<u>31,650</u>	<u>15,054</u>	<u>16,596</u>
	<u>961,066</u>	<u>961,065</u>	<u>746,141</u>	<u>214,924</u>
Judicial:				
Personal services and benefits	2,523,008	2,523,004	1,982,704	540,300
Professional services	95,250	95,250	95,525	(275)
Operating services	600	600	25,893	(25,293)
Other services	72,970	72,970	73,439	(469)
Operating Supplies	28,950	28,950	15,769	13,181
Miscellaneous	<u>47,650</u>	<u>60,950</u>	<u>45,886</u>	<u>15,064</u>
	<u>2,768,428</u>	<u>2,781,724</u>	<u>2,239,216</u>	<u>542,508</u>
Elections/ Registrar of Voters				
Personal services and benefits	80,420	80,420	540,652	(460,232)
Other services	<u>15,705</u>	<u>16,205</u>	<u>13,748</u>	<u>2,457</u>
				(continued)

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2017

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
Operating Supplies	17,560	15,560	7,890	7,670
Miscellaneous	100,000	101,500	82,277	19,223
	<u>213,685</u>	<u>213,685</u>	<u>644,567</u>	<u>(430,882)</u>
Finance				
Personal services and benefits	712,524	712,522	668,378	44,144
Professional services	15,125	15,125	7,487	7,638
Operating services	5,600	5,600	4,747	853
Other services	119,850	117,850	115,891	1,959
Operating Supplies	18,350	20,350	19,294	1,056
Miscellaneous	15,000	15,000	7,091	7,909
	<u>886,449</u>	<u>886,447</u>	<u>822,888</u>	<u>63,559</u>
Executive				
Personal services and benefits	445,503	676,831	560,619	116,212
Professional services	20,850	87,064	46,066	40,998
Operating services	18,100	125,588	5,896	119,692
Other services	72,700	54,062	89,452	(35,390)
Operating Supplies	26,700	61,483	13,802	47,681
Miscellaneous	-	-	2,619	(2,619)
	<u>583,853</u>	<u>1,005,028</u>	<u>718,454</u>	<u>286,574</u>
Purchasing				
Personal services and benefits	72,177	72,177	68,287	3,890
Operating services	100	100	67	33
Other services	33,575	33,575	22,877	10,698
Operating Supplies	2,500	2,500	1,519	981
	<u>108,352</u>	<u>108,352</u>	<u>92,750</u>	<u>15,602</u>
Property & Risk Management				
Personal services and benefits	72,649	72,649	45,911	26,738
Professional services	6,075	6,075	24	6,051
Operating services	3,250	8,010	67	7,943
Other services	14,960	8,200	5,860	2,340
Operating Supplies	9,420	11,420	7,722	3,698
	<u>106,354</u>	<u>106,354</u>	<u>59,584</u>	<u>46,770</u>
Human Resources				
Personal services and benefits	316,349	316,349	277,940	38,409
Professional services	18,920	18,920	21,391	(2,471)
Operating services	15,300	15,300	4,454	10,846
Other services	41,700	46,700	21,474	25,226
Operating Supplies	9,800	9,800	8,561	1,239
	<u>402,069</u>	<u>407,069</u>	<u>333,820</u>	<u>73,249</u>
Civil Service				
Personal services and benefits	116,554	116,554	114,928	1,626
Operating services	3,736	3,736	2,560	1,176
Other services	36,807	33,807	15,162	18,645
Operating supplies	4,535	27,535	14,455	13,080
	<u>161,632</u>	<u>181,632</u>	<u>147,105</u>	<u>34,527</u>
Communications				
Personal services and benefits	132,010	30,649	-	30,649
Operating services	-	-	-	-
Other services	12,100	1,062	-	1,062
Operating Supplies	1,550	-	-	-
	<u>145,660</u>	<u>31,711</u>	<u>-</u>	<u>31,711</u>

(continued)

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2017

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
Information Technology				
Personal services and benefits	202,633	257,333	252,311	5,022
Professional services	11,650	11,650	8,457	3,193
Operating services	19,375	19,375	18,740	635
Other services	161,100	172,138	139,320	32,818
Operating Supplies	5,730	7,280	3,005	4,275
	<u>400,488</u>	<u>467,776</u>	<u>421,833</u>	<u>45,943</u>
Planning & Zoning				
Personal services and benefits	1,082,469	1,082,469	1,011,927	70,542
Professional services	5,100	224,700	(4,973)	229,673
Operating services	29,925	29,425	7,660	21,765
Other services	133,435	132,275	103,721	28,554
Operating Supplies	59,200	65,860	48,175	17,685
Miscellaneous	300,000	300,000	-	300,000
	<u>1,610,129</u>	<u>1,834,729</u>	<u>1,166,510</u>	<u>668,219</u>
911/Justice of Peace/Const				
Personal services and benefits	156,762	156,762	184,646	(27,884)
Other services	8,976	8,976	3,672	5,304
Miscellaneous	-	-	41,631	(41,631)
	<u>165,738</u>	<u>165,738</u>	<u>229,949</u>	<u>(64,211)</u>
Total General Government	8,513,903	9,151,312	7,622,817	1,528,495
Public Safety:				
Personal services and benefits	372,709	372,709	379,881	(7,172)
Professional services	732,418	705,734	259,045	446,689
Operating services	34,100	34,100	13,789	20,311
Other services	34,950	34,950	34,494	456
Operating Supplies	169,874	173,874	117,120	56,754
Feeding /Maintenance/Transport of Prisoners	1,100,000	1,100,000	1,272,124	(172,124)
Fire Insurance Rebate (Misc)	389,528	389,528	419,685	(30,157)
Miscellaneous	79,000	79,000	-	79,000
	<u>2,912,579</u>	<u>2,889,895</u>	<u>2,496,138</u>	<u>393,757</u>
Public Works:				
Personal services and benefits	507,664	501,578	498,903	2,675
Professional services	500	102	9,219	(9,117)
Operating services	62,700	67,267	64,701	2,566
Other services	62,600	64,267	57,342	6,925
Operating Supplies	21,350	21,600	12,738	8,862
	<u>654,814</u>	<u>654,814</u>	<u>642,903</u>	<u>11,911</u>
Health & Community Services				
Personal services and benefits	230,475	203,708	205,876	(2,168)
Professional services	100	149	149	-
Operating services	2,575	1,984	691	1,293
Other services	21,750	10,918	10,064	854
Operating Supplies	40,800	14,372	14,378	(6)
Grants	155,767	220,161	69,515	150,646
Miscellaneous	-	-	-	-
	<u>451,467</u>	<u>451,293</u>	<u>300,673</u>	<u>150,620</u>

(continued)

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund
For the Year Ended December 31, 2017

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
Economic Development				
Personal services and benefits	195,645	37,742	37,684	58
Professional services	97,675	66,412	66,212	200
Operating services	2,400	1,142	1,102	40
Other services	120,745	41,876	39,147	2,729
Operating Supplies	9,591	3,945	1,717	2,228
Miscellaneous	-	-	31,710	(31,710)
	<u>426,056</u>	<u>151,117</u>	<u>177,572</u>	<u>5,255</u>
Intergovernmental Exp				
Capital Outlay	34,508	34,508	-	34,508
	<u>34,508</u>	<u>34,508</u>	<u>-</u>	<u>34,508</u>
Total Current	12,958,819	13,298,430	11,240,103	2,090,037
Total Capital Outlay	34,508	34,508	-	34,508
Total expenditures	12,993,327	13,332,938	11,240,103	2,124,545
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,330,490</u>	<u>1,735,942</u>	<u>741,955</u>	<u>(1,038,398)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
108 Royalty Fund	339,798	401,685	238,903	(162,782)
113 Criminal Court Fund	-	-	2,289	2,289
128 2004 Redidication	1,250,000	1,250,000	1,250,000	-
Total Transfers In	<u>1,589,798</u>	<u>1,651,685</u>	<u>1,491,192</u>	<u>(160,493)</u>
Transfers Out to:				
110 Recreation	(1,244,416)	(1,323,867)	(3,250)	1,320,617
124 IV-D Grant Fund	(54,487)	(54,487)	(40,981)	13,506
130 Head Start Fund	(183,000)	(183,000)	(93,578)	89,422
142 Community Action Agency	(100,000)	(100,000)	(100,000)	-
206 2005 Road Construction Dist 3,5 & 6	(24,674)	-	-	-
299 Capital Projects Fund	(11,411,417)	(13,558,631)	(3,720,507)	9,838,124
Total Transfers Out	<u>(13,017,994)</u>	<u>(15,219,986)</u>	<u>(3,958,316)</u>	<u>11,261,670</u>
Total other financing sources (uses)	<u>(11,428,196)</u>	<u>(13,568,301)</u>	<u>(2,467,124)</u>	<u>11,101,177</u>
NET CHANGE IN FUND BALANCE	(3,097,706)	(11,832,359)	(1,725,169)	10,107,190
FUND BALANCES				
BEGINNING OF YEAR	3,200,505	2,780,243	2,780,243	-
END OF YEAR	<u>\$ 102,799</u>	<u>\$ (9,052,116)</u>	<u>\$ 1,055,074</u>	<u>\$ 10,107,190</u>

(concluded)

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #103 Roads Bridges
For the Year Ended December 31, 2017

Schedule I.2

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes				
Ad Valorem	\$ 4,303,664	\$ 4,181,991	\$ 3,961,142	\$ (220,849)
Intergovernmental from:				
State of LA	817,816	728,017	731,341	3,324
Investment Earnings	-	-	57,052	57,052
Total Revenues	5,121,480	4,910,007	4,749,535	(160,472)
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	4,455,236	4,231,883	3,908,144	323,739
Professional services	37,000	95,048	90,601	4,447
Operating services	385,000	467,804	353,185	114,619
Other services	253,328	225,328	195,321	30,007
Operating Supplies	592,000	702,500	533,519	168,981
Other - Miscellaneous	25,000	25,000	4,361	20,639
Total current expenditures	5,747,564	5,747,564	5,085,131	662,433
Capital Outlay	-	-	-	-
Total expenditures	5,747,564	5,747,564	5,085,131	662,433
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(626,084)	(837,557)	(335,596)	501,961
OTHER FINANCING SOURCES (USES)				
Transfers In				
108 Royalty Fund	352,000	652,000	183,700	(468,300)
Total Transfers In	352,000	652,000	183,700	(468,300)
299 Transfers Out to Capital Projects Fund	(1,075,605)	(1,346,077)	(183,700)	1,162,377
Total other financing sources (uses)	(723,605)	(694,077)	-	694,077
NET CHANGE IN FUND BALANCE	(1,349,689)	(1,531,634)	(335,596)	1,196,038
FUND BALANCES				
BEGINNING OF YEAR	1,784,046	1,390,355	1,390,358	(3)
END OF YEAR	\$ 434,357	\$ (141,279)	\$ 1,054,762	\$ 1,196,035

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #104 Drainage Maintenance Fund For the Year Ended December 31, 2017

Schedule 1.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Ad Valorem	\$ 4,890,316	\$ 4,890,316	\$ 4,564,795	\$ (325,521)
Intergovernmental from:				
Federal Government	1,918,371	963,315	353,443	(609,872)
State of LA	1,582,443	174,963	182,617	7,654
Local	-	111,209	53,204	(58,005)
Charges for Services	15,000	15,000	12,564	(2,436)
Other Revenue	-	181,937	170,382	(11,555)
Investment Earnings	-	-	1,519	1,519
	<u>8,406,130</u>	<u>6,336,741</u>	<u>5,338,524</u>	<u>(998,217)</u>
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	3,644,137	3,455,937	2,871,500	584,437
Professional services	42,500	77,800	44,351	33,449
Operating services	1,464,000	1,149,000	803,773	345,227
Other services	159,200	146,550	114,783	31,767
Operating Supplies	1,635,000	2,115,550	1,579,672	535,878
Miscellaneous	5,000	493,600	409,765	83,835
Total current expenditures	<u>6,949,837</u>	<u>7,438,438</u>	<u>5,823,844</u>	<u>1,614,594</u>
Capital Outlay	-	-	-	-
	<u>6,949,837</u>	<u>7,438,438</u>	<u>5,823,844</u>	<u>1,614,594</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,456,293</u>	<u>(1,101,697)</u>	<u>(485,320)</u>	<u>616,377</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In from:				
108 Royalty Fund	1,327,101	1,635,150	1,035,092	(600,058)
160 Road Sales Tax District A Fund	1,142,000	1,142,000	184,096	(957,904)
161 Road Sales Tax District 2 Fund	18,000	180,000	-	(180,000)
801 BP Disaster Fund	<u>2,649,101</u>	<u>3,157,150</u>	<u>-</u>	<u>(3,157,150)</u>
Total Transfers In	5,136,202	6,114,301	1,219,188	(4,895,113)
Operating Transfers Out to:				
299 Capital Projects Fund	<u>(5,967,200)</u>	<u>(6,363,748)</u>	<u>(1,061,840)</u>	<u>5,301,908</u>
Total Transfers Out	<u>(5,967,200)</u>	<u>(6,363,748)</u>	<u>(1,061,840)</u>	<u>5,301,908</u>
	<u>(830,998)</u>	<u>(249,447)</u>	<u>157,348</u>	<u>406,795</u>
NET CHANGE IN FUND BALANCE	<u>625,295</u>	<u>(1,351,144)</u>	<u>(327,972)</u>	<u>1,023,172</u>
FUND BALANCES				
BEGINNING OF YEAR	1,717,903	2,502,057	2,502,057	-
END OF YEAR	<u>\$ 2,343,198</u>	<u>\$ 1,150,913</u>	<u>\$ 2,174,085</u>	<u>\$ 1,023,172</u>

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #107 - Solid Waste Fund
For the Year Ended December 31, 2017

Schedule 1.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Sales & Use	\$ 6,980,359	\$ 6,130,777	\$ 6,421,055	\$ 290,278
Intergovernmental	-	-	-	-
Charges for Services	2,200	2,200	1,670	(530)
Investment Earnings	1,000	1,000	6,122	5,122
Total Revenues	6,983,559	6,133,977	6,428,847	294,870
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	210,175	217,875	216,101	1,774
Professional services	110,000	110,000	84,625	25,375
Operating services	8,101,550	9,099,465	8,058,409	1,041,056
Other services	52,500	50,200	51,571	(1,371)
Operating Supplies	24,276	20,960	9,029	11,931
Miscellaneous	-	-	-	-
Total current expenditures	8,498,501	9,498,500	8,419,735	1,078,765
Capital outlay	-	-	-	-
Total expenditures	8,498,501	9,498,500	8,419,735	1,078,765
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,514,942)	(3,364,523)	(1,990,888)	1,373,635
OTHER FINANCING SOURCES (USES)				
Operating Transfers In from:				
108 Royalty Fund	293,268	293,268	293,268	-
801 BP Disaster Fund	-	1,000,000	1,000,000	-
Total Transfers In	293,268	1,293,268	1,293,268	-
Transfers Out to:				
001 General Fund	-	-	(1,500)	(1,500)
505 Marydale Sewerage	-	-	-	-
Total other financing sources (uses)	293,268	1,293,268	1,291,768	(1,500)
NET CHANGE IN FUND BALANCE	(1,221,674)	(2,071,255)	(699,120)	1,372,135
FUND BALANCES				
BEGINNING OF YEAR	1,221,674	1,046,155	1,046,155	-
END OF YEAR	\$ -	\$ (1,025,100)	\$ 347,035	\$ 1,372,135

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #114 Special District 1 Fund
For the Year Ended December 31, 2017

Schedule 1.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Ad Valorem	\$ 1,690,109	\$ 1,690,109	\$ 1,832,685	\$ 142,576
Charges for Services	16,700	16,700	22,256	5,556
Investment Earnings	1,500	1,500	17,153	15,653
Total Revenues	1,708,309	1,708,309	1,872,094	163,785
EXPENDITURES				
Current - General Government - Public Works				
Personal services and benefits	120,245	116,884	113,518	3,366
Professional services	135,000	125,600	110,949	14,651
Operating services	2,250	2,250	1,474	776
Other services	8,100	20,311	17,827	2,484
Operating supplies	4,251	4,800	3,990	810
Other - Miscellaneous	-	-	-	-
Total current expenditures	269,846	269,845	247,758	22,087
Capital Outlay	-	-	-	-
Total expenditures	269,846	269,845	247,758	22,087
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,438,463	1,438,464	1,624,336	185,872
OTHER FINANCING SOURCES (USES)				
Transfers Out:				
105 Transfers Out to Street Lights Fund	(1,043,159)	(1,043,159)	(1,043,159)	(0)
Total other financing sources (uses)	(1,043,159)	(1,043,159)	(1,043,159)	(0)
NET CHANGE IN FUND BALANCE	395,304	395,304	581,177	185,872
FUND BALANCES				
BEGINNING OF YEAR	3,215,422	3,527,063	3,400,248	126,815
END OF YEAR	\$ 3,610,726	\$ 3,922,367	\$ 3,981,425	\$ 312,687

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #119 Library Commission Fund
For the Year Ended December 31, 2017

Schedule 1.6

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes	\$ 6,500,000	\$ 6,200,000	\$ 6,107,384	\$ (92,616)
Intergovernmental				
State	113,000	109,000	107,604	(1,396)
Local	5,000	5,000	17,646	12,646
Charges for Services	43,000	47,500	46,743	(757)
Investment Earnings	5,500	50,000	105,880	55,880
Other Revenues	29,500	28,500	27,099	(1,401)
Total Revenues	6,696,000	6,440,000	6,412,356	(27,644)
EXPENDITURES				
Current - General Government - Culture and Recreation:				
Personal services and benefits	4,221,718	4,795,000	3,965,871	829,129
Professional services	1,000	60,000	79,318	(19,318)
Operating services	391,000	396,000	259,991	136,009
Other services	516,500	376,500	220,780	155,720
Operating Supplies	1,201,500	1,066,500	778,950	287,550
Miscellaneous	109,000	136,960	1,041	135,919
	6,440,718	6,830,960	5,305,951	1,525,009
Capital outlay	200,000	122,040	75,090	46,950
Total expenditures	6,640,718	6,953,000	5,381,041	1,571,959
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	55,282	(513,000)	1,031,315	1,544,315
OTHER FINANCING SOURCES (USES)				
Transfers Out to:				
299 Capital Projects Fund	-	-	(27,960)	(27,960)
Total other financing sources (uses)	-	-	(27,960)	(27,960)
NET CHANGE IN FUND BALANCE	55,282	(513,000)	1,003,355	1,516,355
FUND BALANCES				
BEGINNING OF YEAR	14,552,500	14,552,314	14,552,314	-
END OF YEAR	\$ 14,607,782	\$ 14,039,314	\$ 15,555,669	\$ 1,516,355

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT
Required Supplementary Information
 Budgetary Comparison Schedule -Fund #128 - 2004 Rededication
 For the Year Ended December 31, 2017

Schedule 1.7

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Ad Valorem	\$ 2,610,169	\$ 2,610,170	\$ 2,367,550	\$ (242,620)
Investment Earnings	-	-	4,509	4,509
Total Revenues	2,610,169	2,610,170	2,372,059	(238,111)
EXPENDITURES				
Current - General Government				
Professional Services	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,610,169	2,610,170	2,372,059	(238,111)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out to:				
001 General Fund	(1,250,000)	(1,250,000)	(1,250,000)	-
101 Animal Control Fund	(583,206)	(583,206)	(583,206)	-
123 Civil Defense Fund	(498,376)	(498,376)	(498,376)	-
129 Health Activity Fund	(1,250,000)	(1,250,000)	(1,250,000)	-
	(3,581,582)	(3,581,582)	(3,581,582)	-
Total other financing sources (uses)	(3,581,582)	(3,581,582)	(3,581,582)	-
NET CHANGE IN FUND BALANCE	(971,413)	(971,412)	(1,209,523)	(238,111)
FUND BALANCES				
BEGINNING OF YEAR	1,253,056	1,151,282	1,151,282	-
END OF YEAR	\$ 281,643	\$ 179,870	\$ (58,241)	\$ (238,111)

See notes to budgetary comparison schedule.

LAFOURCHE PARISH GOVERNMENT
Required Supplementary Information
Registrar of Voters Employees' Retirement System (ROVERS)

Plan Measurement Date	June 30, 2015	June 30, 2016	June 30, 2017
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY			
Proportion of the net pension liability	0.355884%	0.338278%	0.361534%
Proportionate share of the net pension liability	\$ 87,157	\$ 95,987	\$ 79,360
Covered employee payroll	\$ 48,278	\$ 46,464	\$ 49,515
Proportionate share of the net pension liability as a	180.53%	206.58%	160.27%
Plan fiduciary net position as a percentage of the total	76.86%	73.86%	80.51%
SCHEDULE OF CONTRIBUTIONS			
Contractually required contribution	\$ 11,707	\$ 9,887	\$ 8,763
Contributions made	(11,707)	(9,887)	(8,763)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered employee payroll	\$ 50,117	\$ 46,847	\$ 49,515
Contribution as a percentage of covered employee payroll	23.36%	21.10%	17.70%

Note: 2015 was the initial Year of GASB 68 Implementation, Schedule is intended to show information for 10 years.
Additional Years will be displayed as they become available.

Notes to Required Supplementary Information

<i>Changes of Benefit Terms:</i>	No change	No change	No change
<i>Changes of Assumptions</i>			
Inflation rate	2.50%	2.50%	2.50%
Discount rate used to measure pension liability	6.75%	7.00%	7.00%
Investment rate of return	6.75%	7.00%	7.00%
Projected Salary increases	6.00%	6.00%	6.00%
Actuarial cost method	Entry age normal Only those previously granted	Entry age normal Only those previously granted	Entry age normal Only those previously granted
Cost of living adjustment			



Notes to Required Supplemental Information



LAFOURCHE PARISH GOVERNMENT
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO BUDGETARY COMPARISON SCHEDULES
For the Year Ended December 31, 2017

NOTE 1 - BUDGETARY INFORMATION

The annual appropriated budget is adopted for all of the governmental funds on a basis consistent with accounting principles generally accepted in the United States except for encumbrances.

The Parish President prepares a comprehensive operating and capital budget on the modified accrual basis of accounting consistent with generally accepted accounting principles for the ensuing year. Ninety days prior to the beginning of each fiscal year, the Parish President is required to submit a budget to the Council for approval.

Public hearings are conducted to obtain taxpayer comments.

The budget is legally enacted through the passage of a budget ordinance.

The Parish employs formal budgetary integration and interim budget reporting practices. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments to get to the final budget.

The Parish President is authorized to transfer amounts between budgeted line items within any fund or department. Unexpended appropriations lapse at year-end.

The Parish uses encumbrance accounting under which purchase orders, contracts, and other commitments are recorded. Encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts and open purchase orders are completed. Encumbrances for the capital projects funds do not lapse until the completion of the projects and are reported as either restricted or committed fund balance at year end. Funding for all other encumbrances lapses at year end and requires re-appropriation.

NOTE 2 – CAPITAL PROJECTS FUND – MAJOR FUND

Required supplementary information may not include budgetary comparisons for capital projects funds. The budgetary comparisons are presented with the Non-Major Capital Project Funds section. The capital projects fund that is a major fund with budgetary comparison schedules included in that section are:

- **299 – Capital Projects Fund**



Non-Major Governmental Funds



LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet - by Fund Type
Non-Major Governmental Funds
December 31, 2017

Schedule 2.1

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS				
Cash and Equivalents	\$ 5,154,535	\$ -	\$ 4,594,346	\$ 9,748,881
Investments	11,119,353	4,944,851	30,739	16,094,943
Receivables	74,434	-	-	74,434
Due from Other Governmental Units	7,101,686	-	109,607	7,211,293
Due from Other Funds	8,556,242	153,414	194,631	8,904,287
Other Current Assets	17,227	1,029,586	-	1,046,813
	<u>32,023,477</u>	<u>6,127,851</u>	<u>4,929,323</u>	<u>43,080,651</u>
Total Assets	<u>\$ 32,023,477</u>	<u>\$ 6,127,851</u>	<u>\$ 4,929,323</u>	<u>\$ 43,080,651</u>
LIABILITIES				
Accounts Payable	\$ 349,891	\$ -	\$ 210	\$ 350,101
Contracts and Retainage Payable	1,212	-	342,225	343,437
Salaries and Benefits Payable	164,110	-	-	164,110
Due to Other Funds	489,957	53,945	230,544	774,446
Due to Other Governmental Units	1,457,403	-	-	1,457,403
Other Current Liabilities	2,610	-	-	2,610
	<u>2,465,183</u>	<u>53,945</u>	<u>572,979</u>	<u>3,092,107</u>
Total Liabilities	<u>2,465,183</u>	<u>53,945</u>	<u>572,979</u>	<u>3,092,107</u>
FUND BALANCES				
Restricted:				
Capital Projects	-	-	4,356,344	4,356,344
Judicial	801,651	-	-	801,651
Federal and State Grant Programs	952,036	-	-	952,036
Debt Service	-	6,073,906	-	6,073,906
Committed:				
Public Safety	-	-	-	-
Public Works	23,682,802	-	-	23,682,802
Culture and Recreation	3,874,962	-	-	3,874,962
Health and Community Services	292,217	-	-	292,217
Unassigned	(45,374)	-	-	(45,374)
	<u>29,558,294</u>	<u>6,073,906</u>	<u>4,356,344</u>	<u>39,988,544</u>
Total Fund Balances	<u>29,558,294</u>	<u>6,073,906</u>	<u>4,356,344</u>	<u>39,988,544</u>
Total Liabilities and Fund Balances	<u>\$ 32,023,477</u>	<u>\$ 6,127,851</u>	<u>\$ 4,929,323</u>	<u>\$ 43,080,651</u>

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance - by Fund Type

Non-Major Governmental Funds

For the Year Ended December 31, 2017

Schedule 2.2

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
REVENUES				
Taxes:				
Ad Valorem	\$ 5,640,436	\$ -	\$ -	\$ 5,640,436
Sales and Use	6,520,993	-	-	6,520,993
Intergovernmental from:				
Federal Government	4,279,928	-	-	4,279,928
State of LA	2,504,616	-	51,450	2,556,066
Local Governments	693,691	-	20,372	714,063
Charges for Services	121,659	-	-	121,659
Fines and Forfeitures	564,334	-	-	564,334
Investment Earnings	161,503	35,777	100,000	297,280
Other	174,257	-	-	174,257
Total Revenues	<u>20,661,417</u>	<u>35,777</u>	<u>171,822</u>	<u>20,869,016</u>
EXPENDITURES				
Current General Government:				
Judicial	1,384,281	-	-	1,384,281
Public Safety	323,366	-	-	323,366
Public Works	2,794,990	-	140,749	2,935,739
Health & Community Services	7,815,854	-	-	7,815,854
Culture and Recreation	1,386,553	-	-	1,386,553
Debt Service				
Principal	-	3,110,000	-	3,110,000
Interest	-	1,388,683	-	1,388,683
Bond issuance costs	-	-	-	-
Capital Outlay	55,764	-	5,277,467	5,333,231
Total Expenditures	<u>13,760,808</u>	<u>4,498,683</u>	<u>5,418,216</u>	<u>23,677,707</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,900,609</u>	<u>(4,462,906)</u>	<u>(5,246,394)</u>	<u>(2,808,691)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	5,136,975	4,530,516	1,223,249	10,890,740
Transfers Out	(12,501,565)	-	(61,620)	(12,563,185)
Total other financing sources (uses)	<u>(7,364,590)</u>	<u>4,530,516</u>	<u>1,161,629</u>	<u>(1,672,445)</u>
NET CHANGE IN FUND BALANCE	(463,981)	67,610	(4,084,765)	(4,481,136)
FUND BALANCES -				
BEGINNING OF YEAR, RESTATED	<u>30,022,275</u>	<u>6,006,296</u>	<u>8,441,109</u>	<u>44,469,680</u>
FUND BALANCES - END OF YEAR	<u>\$ 29,558,294</u>	<u>\$ 6,073,906</u>	<u>\$ 4,356,344</u>	<u>\$ 39,988,544</u>

Non-Major Special Revenue Funds



LAFOURCHE PARISH GOVERNMENT
NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2016

101 ANIMAL CONTROL FUND

The Animal Control Fund accounts for the humane care and sheltering of animals. The fund also accounts for safety issues and other control activities.

102 BUILDING AND MAINTENANCE FUND

The Building and Maintenance Fund accounts for the cost of acquiring, constructing, improving, operating, and maintaining public buildings. Financing is provided by specific Ad Valorem tax, state revenue sharing, and interest earnings.

105 STREET LIGHT FUND

The Street Light Fund accounts for the cost of acquiring, constructing, improving, and maintaining electric lights on the streets, roads, highways, alleys, and public places throughout the parish. Financing is provided by a specific Ad Valorem tax and interest earnings.

106 ROAD SALES TAX DISTRICT NO. 2 FUND

The Road Sales Tax District No. 2 Fund accounts for the sales taxes collected in this District dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

108 ROYALTY FUND

The Royalty Fund is a special revenue fund that finances any projects deemed necessary. Revenue is received from state and mineral royalties granted.

110 RECREATION FUND

The Recreation Fund accounts for the cost of acquiring, constructing, improving, maintaining, and providing recreational facilities for residents of the Parish. Major financing is provided by Ad Valorem taxes and state revenue sharing.

112 CRIMINAL JURY FUND

The Criminal Jury Fund was established after the passing of Act 1103 by the Louisiana State Legislature which changed the method of payment of jurors in criminal cases. The law imposed additional court costs in criminal cases to provide compensation for jurors. The fund accounts for the revenues and expenditures associated with these criminal cases.

113 CRIMINAL COURT FUND

The Seventeenth Judicial District Criminal Court Fund is established under Section 571:11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to the Parish treasurer and deposited into a special Criminal Court Fund to be used for the expenses of the criminal courts of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute also requires that one-half of the fund balance in the Criminal Court Fund at December 31st of each year be transferred to the Parish's General Fund.

115 OFF DUTY WITNESS FUND

Act 96 of the 2005 Regular General Session amended RS 15:255 to create a system for Off Duty Law Enforcement Officer Witness fees to ensure proper W2 withholding occurs. This fund was established to collect and distribute funds for off duty witness officers.

LAFOURCHE PARISH GOVERNMENT

NON-MAJOR SPECIAL REVENUE FUNDS

December 31, 2016

118 PLANNING COMMISSION FUND

The Lafourche Parish Planning Commission Fund accounts for the planning of new subdivisions. Financing is provided by service charges and processing fees.

121 DRUG COURT – SUPREME COURT FUND

This fund was created to account for the state revenue received and disbursed to the Supreme Court Drug Court for administration of the Drug Court Program.

123 CIVIL DEFENSE FUND

The Civil Defense Fund assists in the development, maintenance, and improvement of the State and other local governments who respond to disasters and emergencies that may result from nature and/or accidents. Most of the funding is granted from Federal grants and loans.

124 IV D GRANT FUND

The IV D Grant Fund was created for the child support enforcement program. The program is administered by the Department of Social Services, Office of Family Support, and Support Enforcement Services.

126 COMMISSION OF WOMEN FUND

The Commission of Women Fund accounts for monies associated with conferences and workshops which address issues such as education, domestic violence, job training, women's rights and responsibilities, accomplishments of women in the Parish, employment and economic status of women in the Parish and other programs serving the best interest of the women of the Parish.

127 SENIOR CITIZEN ACTIVITY FUND

The Senior Citizen Activity Fund accounts for activities such as Lafourche Parish on the Move Program.

129 HEALTH ACTIVITY FUND

The fund was created to account for the maintenance of public health activities not captured within the Board of Health Fund. Funding is provided by the 2004 Rededication Fund.

130 HEAD START FUND

The Head Start Fund accounts for the financial resources received from the Department of Health and Human Services to provide comprehensive health, education, nutritional, social, and other services primarily to economically disadvantaged preschool children so that the children will attain social competence.

131 CHILD/ADULT CARE FOOD PROGRAM (CACFP) – HEADSTART FUND

CACFP – Head Start is a nutrition program that accounts for the financial resources from the U.S. Department of Agriculture through the State of Louisiana Department of Education for those persons in the Head Start program. The provider is reimbursed for the meals they serve these children.

141 CHILD/ADULT CARE FOOD PROGRAM (CACFP) – OCA FUND

CACFP is a nutrition program that accounts for the financial resources from the U.S. Department of Agriculture through the State of Louisiana Department of Education for those persons that care for children in their homes. The provider is reimbursed for the meals they serve these children.

142 LAFOURCHE COMMUNITY ACTION AGENCY (LCAA) OPERATING FUND

The Operating Fund accounts for Community Action resources received from the Parish and other resources not required to be accounted for in other community action funds.

LAFOURCHE PARISH GOVERNMENT
NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2016

143 WEATHERIZATION GRANT FUND

The Weatherization Fund accounts for the financial resources received from the U.S. Department of Energy through the State of Louisiana Department of Social Services for the development, administration, and management of weatherization assistance to aid low-income persons.

144 LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) GRANT FUND

LIHEAP accounts for the financial resources received from the Department of Energy through the State of Louisiana Department of Social Services to assist households in meeting the costs associated with heating and cooling. Participants must show financial need and meet the state income guidelines.

150 COMMUNITY SERVICES BLOCK GRANT (CSBG) FUND

The CSBG Fund accounts for the financial resources from the U.S. Department of Health and Human Services through the State of Louisiana, Department of Labor, and the Parish to provide for community based programs that assist in ameliorating the causes and consequences of poverty.

154 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) FUND

TANF accounts for the financial resources received from the Department of Health and Human Services through the State of Louisiana Department of Social Services to provide temporary assistance and work opportunities to needy families.

160 ROAD SALES TAX DISTRICT A FUND

The Road Sales Tax District A Fund accounts for the sales tax collections of the consolidation of Road Sales Tax Districts 3, 5 and 6. The consolidation of these districts occurred on October 1, 2007. These funds are dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

161 ROAD SALES TAX DISTRICT 2 FUND

The Road Sales Tax District 2 Fund accounts for the sales tax collections of Road Sales Tax District 2. The sales tax rate change from one percent to one-half percent occurred on January 1, 2008; therefore a new fund was created to account for these monies separately. These funds are dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

174 STATE OF EMERGENCY FUND

The State of Emergency fund was created to put funds aside in the event that the parish sustains storm related damages, unforeseeable expenses in operations such as payroll overtime and expenses not covered under insurance.

181 COASTAL ZONE MANAGEMENT FUND

The purpose of the Coastal Zone Management Fund is for operating and/or managing a local wetlands management program. This program is to address land loss and protect natural resources while promoting energy activities.

183 CHRISTMAS TREE PROGRAM FUND

The purpose of the Christmas Tree Program Fund is to fund local wetland restoration efforts. Lafourche Parish has three sediment fences constructed out of Christmas trees. Also, this funding can be used to plant marsh vegetation.

LAFOURCHE PARISH GOVERNMENT

NON-MAJOR SPECIAL REVENUE FUNDS

December 31, 2016

184 MMS CIAP PROJECT FUND

The Coastal Impact Assistance Program (CIAP) fund accounts for grant funds from United States Fish and Wildlife. CIAP provides grants to eligible States and Coastal Political Subdivisions for purposes such as conservation, protection, restoration of coastal areas, mitigation of damage to fish, wildlife, or natural resources; planning assistance and the administrative costs of complying with CIAP; implementation of a federally-approved marine, coastal, or comprehensive conservation management plan; and mitigation of the impact of OCS activities through funding of onshore infrastructure projects and public service needs. The five projects that Lafourche Parish Government has decided on are: Maritime Forest Ridge Restoration, Small Dredge Project, LA 1 Improvements, Mississippi River Long Distance Sediment Pipeline, and Northwest Little Lake Creation and Enhancement.

185 BEACHFRONT DEVELOPMENT COMMISSION FUND

The purpose of the Beachfront Development Commission is to maintain and preserve beaches for use and enjoyment of the citizens and to develop, operate and maintain recreational facilities and provide for related activities to promote recreation, outdoor activities and water sports on beaches within the District for residents of the district and visitors to the district.

196 FEMA ACQUISITION FUND

The purpose of the FEMA Acquisition Fund is to account for FEMA Projects funding the acquisition, demolition or reconstruction of repetitive flooding homes.

801 BP DISASTER FUND

The purpose of the BP Disaster Fund is to use the funds received to assist in the recovery resulting from the April 2010 oil spill in the Gulf of Mexico.



LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2017

Schedule 3.1

	101	102	105	106	108
	Animal Control	Building and Maintenance	Street Light	Road Sales Tax District 2	Royalty
ASSETS					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	203	1,125,554	15,515	54,170	25,325
Receivables	5,468	1,524	-	-	-
Due from Other Governmental Units	836	2,178,344	24,369	-	309,773
Due from Other Funds	188,311	566,914	1,132,311	88,276	2,617,199
Other Current Assets	-	16,834	-	-	-
Total Assets	<u>\$ 194,818</u>	<u>\$ 3,889,170</u>	<u>\$ 1,172,195</u>	<u>\$ 142,446</u>	<u>\$ 2,952,297</u>
LIABILITIES					
Accounts Payable	\$ 18,517	\$ 37,311	\$ 88,792	\$ -	\$ 52
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	7,122	19,012	2,500	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governmental Units	19,517	4,860	205	-	-
Other Current Liabilities	-	-	-	-	-
Total Liabilities	<u>45,156</u>	<u>61,183</u>	<u>91,497</u>	<u>-</u>	<u>52</u>
FUND BALANCES					
Restricted:					
Capital Projects	-	-	-	-	-
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Committed:					
Public Safety	-	-	-	-	-
Public Works	-	3,827,987	1,080,698	142,446	2,952,245
Culture and Recreation	-	-	-	-	-
Health and Community Services	149,662	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	<u>149,662</u>	<u>3,827,987</u>	<u>1,080,698</u>	<u>142,446</u>	<u>2,952,245</u>
Total Liabilities and Fund Balances	<u>\$ 194,818</u>	<u>\$ 3,889,170</u>	<u>\$ 1,172,195</u>	<u>\$ 142,446</u>	<u>\$ 2,952,297</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2017

Schedule 3.1

	109	110	112	113	115
	Board of Health	Recreation	Criminal Jury	Criminal Court	Off Duty Witness
ASSETS					
Cash and Equivalents	\$ -	\$ -	\$ 3,256	\$ -	\$ -
Investments	569,417	1,008,973	-	1,742	608,359
Receivables	-	-	2,431	-	-
Due from Other Governmental Units	714,669	1,568,174	-	25,554	4,564
Due from Other Funds	824,290	64,161	-	-	186,789
Other Current Assets	-	393	-	-	-
	<u>-</u>	<u>393</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 2,108,376</u>	<u>\$ 2,641,701</u>	<u>\$ 5,687</u>	<u>\$ 27,296</u>	<u>\$ 799,712</u>
LIABILITIES					
Accounts Payable	\$ 3,004	\$ 21,896	\$ -	\$ 6,554	\$ -
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	10,530	12,087	-	8,784	-
Due to Other Funds	-	-	49,439	9,586	-
Due to Other Governmental Units	1,402,702	6,555	-	83	350
Other Current Liabilities	-	2,551	-	-	-
	<u>-</u>	<u>2,551</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,416,236</u>	<u>43,089</u>	<u>49,439</u>	<u>25,007</u>	<u>350</u>
FUND BALANCES					
Restricted:					
Capital Projects	-	-	-	-	-
Judicial	-	-	-	2,289	799,362
Federal and State Grant Programs	-	-	-	-	-
Committed:					
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	692,140	2,598,612	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	(43,752)	-	-
	<u>-</u>	<u>-</u>	<u>(43,752)</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Accumulated Deficits)	<u>692,140</u>	<u>2,598,612</u>	<u>(43,752)</u>	<u>2,289</u>	<u>799,362</u>
Total Liabilities and Fund Balances	<u>\$ 2,108,376</u>	<u>\$ 2,641,701</u>	<u>\$ 5,687</u>	<u>\$ 27,296</u>	<u>\$ 799,712</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2017

Schedule 3.1

	118	121	123	124	126
	Planning Commission	Drug Court - Supreme Court	Civil Defense	IV-D Grant	Commission of Women
ASSETS					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	767	-	6	-	-
Receivables	350	-	29,777	-	-
Due from Other Governmental Units	58	102,308	180,252	67,359	-
Due from Other Funds	89,222	-	233,800	-	-
Other Current Assets	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 90,397</u>	<u>\$ 102,308</u>	<u>\$ 443,835</u>	<u>\$ 67,359</u>	<u>\$ -</u>
LIABILITIES					
Accounts Payable	\$ 311	\$ -	\$ 1,761	\$ -	\$ -
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	-	12,280	5,748	13,160	-
Due to Other Funds	-	90,028	-	41,914	-
Due to Other Governmental Units	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>311</u>	<u>102,308</u>	<u>7,509</u>	<u>55,074</u>	<u>-</u>
FUND BALANCES					
Restricted:					
Capital Projects	-	-	-	-	-
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	436,326	12,285	-
Committed:					
Public Safety	-	-	-	-	-
Public Works	90,086	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Accumulated Deficits)	<u>90,086</u>	<u>-</u>	<u>436,326</u>	<u>12,285</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 90,397</u>	<u>\$ 102,308</u>	<u>\$ 443,835</u>	<u>\$ 67,359</u>	<u>\$ -</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2017

Schedule 3.1

	127	129	130	131	141
	Senior Citizen Activity	Health Activity	Head Start	CACFP Headstart	CACFP OCA
ASSETS					
Cash and Equivalents	\$ -	\$ -	\$ 1	\$ -	\$ 13
Investments	65,828	204	-	-	-
Receivables	464	20,311	-	-	-
Due from Other Governmental Units	-	-	24,314	16,551	21,325
Due from Other Funds	62,193	436,600	108,042	-	18,877
Other Current Assets	-	-	-	-	-
Total Assets	<u>\$ 128,485</u>	<u>\$ 457,115</u>	<u>\$ 132,357</u>	<u>\$ 16,551</u>	<u>\$ 40,215</u>
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ 52,144	\$ -	\$ 16,232
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	-	1,390	58,442	-	1,666
Due to Other Funds	-	-	-	16,551	-
Due to Other Governmental Units	-	-	21,771	-	-
Other Current Liabilities	-	-	-	-	59
Total Liabilities	<u>-</u>	<u>1,390</u>	<u>132,357</u>	<u>16,551</u>	<u>17,957</u>
FUND BALANCES					
Restricted:					
Capital Projects	-	-	-	-	-
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Committed:					
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	128,485	455,725	-	-	-
Health and Community Services	-	-	-	-	22,258
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	<u>128,485</u>	<u>455,725</u>	<u>-</u>	<u>-</u>	<u>22,258</u>
Total Liabilities and Fund Balances	<u>\$ 128,485</u>	<u>\$ 457,115</u>	<u>\$ 132,357</u>	<u>\$ 16,551</u>	<u>\$ 40,215</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2017

Schedule 3.1

	142	143	144	150	154
	LCAA Operating	Weatherization Grant	LIHEAP Grant	CSBG	TANF
ASSETS					
Cash and Equivalents	\$ 11	\$ -	\$ -	\$ 15,042	\$ -
Investments	-	-	-	-	-
Receivables	-	14,109	-	-	-
Due from Other Governmental Units	-	31,671	-	14,337	-
Due from Other Funds	96,035	-	-	-	5,168
Other Current Assets	-	-	-	-	-
Total Assets	<u>\$ 96,046</u>	<u>\$ 45,780</u>	<u>\$ -</u>	<u>\$ 29,379</u>	<u>\$ 5,168</u>
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ 825	\$ 1,081	\$ -
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	4,726	-	-	2,740	-
Due to Other Funds	-	45,780	797	28,578	-
Due to Other Governmental Units	-	-	-	1,050	-
Other Current Liabilities	-	-	-	-	-
Total Liabilities	<u>4,726</u>	<u>45,780</u>	<u>1,622</u>	<u>33,449</u>	<u>-</u>
FUND BALANCES					
Restricted:					
Capital Projects	-	-	-	-	-
Judicial	-	-	-	-	-
Federal and State Grant Programs	91,320	-	-	(4,070)	5,168
Committed:					
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	(1,622)	-	-
Total Fund Balances (Accumulated Deficits)	<u>91,320</u>	<u>-</u>	<u>(1,622)</u>	<u>(4,070)</u>	<u>5,168</u>
Total Liabilities and Fund Balances	<u>\$ 96,046</u>	<u>\$ 45,780</u>	<u>\$ -</u>	<u>\$ 29,379</u>	<u>\$ 5,168</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2017

Schedule 3.1

	160	161	174	181	185
	Road Sales Tax District A	Road Sales Tax District 2	State of Emergency	Coastal Zone Management	Beachfront Development Commission
ASSETS					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ 1	\$ -
Investments	1,434,326	5,546,249	661,639	1,076	-
Receivables	-	-	-	-	-
Due from Other Governmental Units	724,041	482,318	-	74,682	45
Due from Other Funds	618,120	345,406	659,943	94,333	120,252
Other Current Assets	-	-	-	-	-
Total Assets	<u>\$ 2,776,487</u>	<u>\$ 6,373,973</u>	<u>\$ 1,321,582</u>	<u>\$ 170,092</u>	<u>\$ 120,297</u>
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ 49,187	\$ -
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	-	-	-	3,923	-
Due to Other Funds	-	-	-	-	-
Due to Other Governmental Units	-	-	-	310	-
Other Current Liabilities	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,420</u>	<u>-</u>
FUND BALANCES					
Restricted:					
Capital Projects	-	-	-	-	-
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	116,672	-
Committed:					
Public Safety	-	-	-	-	-
Public Works	2,776,487	6,373,973	1,321,582	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	120,297
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	<u>2,776,487</u>	<u>6,373,973</u>	<u>1,321,582</u>	<u>116,672</u>	<u>120,297</u>
Total Liabilities and Fund Balances	<u>\$ 2,776,487</u>	<u>\$ 6,373,973</u>	<u>\$ 1,321,582</u>	<u>\$ 170,092</u>	<u>\$ 120,297</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2017

Schedule 3.1

	196	801	
	FEMA Acquisition	BP Oil Spil Fund	Total
ASSETS			
Cash and Equivalents	\$ -	\$ 5,136,211	\$ 5,154,535
Investments	-	-	11,119,353
Receivables	-	-	74,434
Due from Other Governmental Units	534,758	1,384	7,101,686
Due from Other Funds	-	-	8,556,242
Other Current Assets	-	-	17,227
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 534,758</u>	<u>\$ 5,137,595</u>	<u>\$ 32,023,477</u>
LIABILITIES			
Accounts Payable	\$ 52,224	\$ -	\$ 349,891
Contracts and Retainages Payable	-	1,212	1,212
Salaries and Benefits Payable	-	-	164,110
Due to Other Funds	188,199	19,085	489,957
Due to Other Governmental Units	-	-	1,457,403
Other Current Liabilities	-	-	2,610
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>240,423</u>	<u>20,297</u>	<u>2,465,183</u>
FUND BALANCES			
Restricted:			
Capital Projects	-	-	-
Judicial	-	-	801,651
Federal and State Grant Programs	294,335	-	952,036
Committed:			
Public Safety	-	-	-
Public Works	-	5,117,298	23,682,802
Culture and Recreation	-	-	3,874,962
Health and Community Services	-	-	292,217
Unassigned	-	-	(45,374)
Total Fund Balances (Accumulated Deficits)	<hr/> <u>294,335</u>	<hr/> <u>5,117,298</u>	<hr/> <u>29,558,294</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 534,758</u>	<u>\$ 5,137,595</u>	<u>\$ 32,023,477</u>

(concluded)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2017

Schedule 3.2

	101	102	105	106	108
	Animal Control	Building and Maintenance	Street Light	Road Sales Tax District 2	Royalty
REVENUES					
Taxes					
Ad Valorem	\$ -	\$ 2,307,009	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	-	-	-
State of LA	-	106,742	73,116	-	1,294,492
Local	-	-	-	-	-
Charges for Services	51,782	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	2	18,626	2,707	521	25,483
Other	4,856	8,505	620	-	-
Total Revenues	<u>56,640</u>	<u>2,440,882</u>	<u>76,443</u>	<u>521</u>	<u>1,319,975</u>
EXPENDITURES					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	1,678,534	1,020,552	-	-
Health & Community Services	580,298	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>580,298</u>	<u>1,678,534</u>	<u>1,020,552</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(523,658)</u>	<u>762,348</u>	<u>(944,109)</u>	<u>521</u>	<u>1,319,975</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	583,206	3,482	1,043,159	-	50,000
Transfers Out	(13,363)	(126,397)	-	-	(3,549,556)
Total other financing sources (uses)	<u>569,843</u>	<u>(122,915)</u>	<u>1,043,159</u>	<u>-</u>	<u>(3,499,556)</u>
NET CHANGE IN FUND BALANCE	46,185	639,433	99,050	521	(2,179,581)
FUND BALANCES -					
BEGINNING OF YEAR	103,477	3,188,554	981,648	141,925	5,131,826
END OF YEAR	<u>\$ 149,662</u>	<u>\$ 3,827,987</u>	<u>\$ 1,080,698</u>	<u>\$ 142,446</u>	<u>\$ 2,952,245</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2017

Schedule 3.2

	109	110	112	113	115
	Board of Health	Recreation	Criminal Jury	Criminal Court	Off Duty Witness
REVENUES					
Taxes					
Ad Valorem	\$ 811,249	\$ 2,522,178	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	-	-	-
State of LA	52,423	133,595	-	-	-
Local	-	10,500	-	-	-
Charges for Services	-	37,332	-	-	-
Fines and Forfeitures	-	-	38,307	454,845	71,182
Investment Earnings	7,059	11,141	5	17	5,852
Other	-	96,166	-	-	-
Total Revenues	<u>870,731</u>	<u>2,810,912</u>	<u>38,312</u>	<u>454,862</u>	<u>77,034</u>
EXPENDITURES					
Current - General Government:					
Judicial	-	-	50,271	454,027	5,300
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Community Services	667,999	-	-	-	-
Culture and Recreation	-	1,386,553	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>667,999</u>	<u>1,386,553</u>	<u>50,271</u>	<u>454,027</u>	<u>5,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>202,732</u>	<u>1,424,359</u>	<u>(11,959)</u>	<u>835</u>	<u>71,734</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	128,250	-	-	-
Transfers Out	-	(1,405,033)	-	(2,289)	-
Total other financing sources (uses)	<u>-</u>	<u>(1,276,783)</u>	<u>-</u>	<u>(2,289)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	202,732	147,576	(11,959)	(1,454)	71,734
FUND BALANCES -					
BEGINNING OF YEAR	489,408	2,451,036	(31,793)	3,743	727,628
END OF YEAR	<u>\$ 692,140</u>	<u>\$ 2,598,612</u>	<u>\$ (43,752)</u>	<u>\$ 2,289</u>	<u>\$ 799,362</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance

Non-Major Special Revenue Funds

For the Year Ended December 31, 2017

Schedule 3.2

	118	121	123	124	126
	Planning Commission	Drug Court - Supreme Court	Civil Defense	IV-D Grant	Commission of Women
REVENUES					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	61,891	-	-
State of LA	-	460,303	-	373,720	-
Local	-	-	-	-	-
Charges for Services	24,300	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	8	-	-	-	-
Other	-	-	3,362	-	-
Total Revenues	<u>24,308</u>	<u>460,303</u>	<u>65,253</u>	<u>373,720</u>	<u>-</u>
EXPENDITURES					
Current - General Government:					
Judicial	-	460,303	-	414,380	-
Public Safety	-	-	323,366	-	-
Public Works	-	-	-	-	-
Health & Community Services	11,138	-	-	-	25,000
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>11,138</u>	<u>460,303</u>	<u>323,366</u>	<u>414,380</u>	<u>25,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>13,170</u>	<u>-</u>	<u>(258,113)</u>	<u>(40,660)</u>	<u>(25,000)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	498,376	40,980	25,000
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>498,376</u>	<u>40,980</u>	<u>25,000</u>
NET CHANGE IN FUND BALANCE	13,170	-	240,263	320	-
FUND BALANCES -					
BEGINNING OF YEAR	76,916	-	196,063	11,965	-
END OF YEAR	<u>\$ 90,086</u>	<u>\$ -</u>	<u>\$ 436,326</u>	<u>\$ 12,285</u>	<u>\$ -</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2017

Schedule 3.2

	127	129	130	131	141
	Senior Citizen Activity	Health Activity	Head Start	CACFP Headstart	CACFP OCA
REVENUES					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	2,709,763	226,055	285,940
State of LA	-	-	-	-	-
Local	-	-	683,191	-	-
Charges for Services	-	-	-	-	13
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	633	584	-	-	-
Other	-	-	-	-	-
Total Revenues	<u>633</u>	<u>584</u>	<u>3,392,954</u>	<u>226,055</u>	<u>285,953</u>
EXPENDITURES					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Community Services	27,000	1,203,247	3,486,536	226,055	279,580
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>27,000</u>	<u>1,203,247</u>	<u>3,486,536</u>	<u>226,055</u>	<u>279,580</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(26,367)</u>	<u>(1,202,663)</u>	<u>(93,582)</u>	<u>-</u>	<u>6,373</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,250,000	93,579	-	-
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,250,000</u>	<u>93,579</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(26,367)</u>	<u>47,337</u>	<u>(3)</u>	<u>-</u>	<u>6,373</u>
FUND BALANCES -					
BEGINNING OF YEAR	154,852	408,388	3	-	15,885
END OF YEAR	<u>\$ 128,485</u>	<u>\$ 455,725</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,258</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2017

Schedule 3.2

	142	143	144	150	154
	LCAA Operating	Weatherization Grant	LIHEAP Grant	CSBG	TANF
REVENUES					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	638,868	192,744	-
State of LA	10,225	-	-	-	-
Local	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Other	1,591	-	-	-	-
Total Revenues	<u>11,816</u>	<u>-</u>	<u>638,868</u>	<u>192,744</u>	<u>-</u>
EXPENDITURES					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Community Services	124,836	-	639,341	196,816	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>124,836</u>	<u>-</u>	<u>639,341</u>	<u>196,816</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(113,020)</u>	<u>-</u>	<u>(473)</u>	<u>(4,072)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	148,042	-	-	-	-
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	<u>148,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	35,022	-	(473)	(4,072)	-
FUND BALANCES -					
BEGINNING OF YEAR	56,298	-	(1,149)	2	5,168
END OF YEAR	<u>\$ 91,320</u>	<u>\$ -</u>	<u>\$ (1,622)</u>	<u>\$ (4,070)</u>	<u>\$ 5,168</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2017

Schedule 3.2

	160	161	174	181	185
	Road Sales Tax District A	Road Sales Tax District 2	State of Emergency	Coastal Zone Management	Beachfront Development Commission
REVENUES					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	4,224,201	2,296,792	-	-	-
Intergovernmental from:					
Federal	-	-	-	118,859	-
State of LA	-	-	-	-	-
Local	-	-	-	-	-
Charges for Services	-	-	-	8,232	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	17,132	56,061	7,711	10	-
Other	-	-	-	9,282	-
Total Revenues	<u>4,241,333</u>	<u>2,352,853</u>	<u>7,711</u>	<u>136,383</u>	<u>-</u>
EXPENDITURES					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	41,652	22,001	-	-	-
Health & Community Services	-	-	-	347,952	56
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>41,652</u>	<u>22,001</u>	<u>-</u>	<u>347,952</u>	<u>56</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>4,199,681</u>	<u>2,330,852</u>	<u>7,711</u>	<u>(211,569)</u>	<u>(56)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	1,000,000	272,901	-
Transfers Out	(4,041,907)	(1,672,963)	(690,057)	-	-
Total other financing sources (uses)	<u>(4,041,907)</u>	<u>(1,672,963)</u>	<u>309,943</u>	<u>272,901</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	157,774	657,889	317,654	61,332	(56)
FUND BALANCES -					
BEGINNING OF YEAR	2,618,713	5,716,084	1,003,928	55,340	120,353
END OF YEAR	<u>\$ 2,776,487</u>	<u>\$ 6,373,973</u>	<u>\$ 1,321,582</u>	<u>\$ 116,672</u>	<u>\$ 120,297</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2017

Schedule 3.2

	196	801	
	FEMA Acquisition	BP Oil Spill Fund	Total
REVENUES			
Taxes			
Ad Valorem	\$ -	\$ -	\$ 5,640,436
Sales and Use	-	-	6,520,993
Intergovernmental from:			
Federal	45,808	-	4,279,928
State of LA	-	-	2,504,616
Local	-	-	693,691
Charges for Services	-	-	121,659
Fines and Forfeitures	-	-	564,334
Investment Earnings	-	7,951	161,503
Other	49,875	-	174,257
Total Revenues	<u>95,683</u>	<u>7,951</u>	<u>20,661,417</u>
EXPENDITURES			
Current - General Government:			
Judicial	-	-	1,384,281
Public Safety	-	-	323,366
Public Works	6,364	25,887	2,794,990
Health & Community Services	-	-	7,815,854
Culture and Recreation	-	-	1,386,553
Capital Outlay	55,764	-	55,764
Total Expenditures	<u>62,128</u>	<u>25,887</u>	<u>13,760,808</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>33,555</u>	<u>(17,936)</u>	<u>6,900,609</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	5,136,975
Transfers Out	-	(1,000,000)	(12,501,565)
Total other financing sources (uses)	<u>-</u>	<u>(1,000,000)</u>	<u>(7,364,590)</u>
NET CHANGE IN FUND BALANCE	33,555	(1,017,936)	(463,981)
FUND BALANCES -			
BEGINNING OF YEAR	260,780	6,135,234	30,022,275
END OF YEAR	<u>\$ 294,335</u>	<u>\$ 5,117,298</u>	<u>\$ 29,558,294</u>

(concluded)

LAFOURCHE PARISH GOVERNMENT

Fund #101 - Animal Control

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Charges for Services	\$ 40,000	\$ 40,000	\$ 51,782	\$ 11,782
Fines, Forfeitures, & Assessments	-	-	-	-
Investment Earnings	-	-	2	2
Other (Revenue)	-	-	4,856	4,856
Total Revenues	40,000	40,000	56,640	16,640
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	215,456	231,705	213,908	17,797
Professional services	182,000	183,634	187,897	(4,263)
Operating services	30,000	28,000	12,922	15,078
Other services	116,450	113,694	110,492	3,202
Operating Services	-	-	-	-
Operating Supplies	64,800	66,173	55,079	11,094
Miscellaneous	-	60,000	-	60,000
Total current expenditures	608,706	683,206	580,298	102,908
Capital Outlay	14,500	-	-	-
Total expenditures	623,206	683,206	580,298	102,908
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(583,206)	(643,206)	(523,658)	119,548
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
128 2004 Rededication	583,206	583,206	583,206	-
	583,206	583,206	583,206	-
Transfers Out to:				
299 Capital Projects Fund	-	-	(13,363)	(13,363)
	-	-	(13,363)	(13,363)
Total other financing sources (uses)	583,206	583,206	569,843	(13,363)
NET CHANGE IN FUND BALANCE	-	(60,000)	46,185	106,185
FUND BALANCES				
BEGINNING OF YEAR	-	103,477	103,477	-
END OF YEAR	\$ -	\$ 43,477	\$ 149,662	\$ 106,185

LAFOURCHE PARISH GOVERNMENT

Fund #102 - Building Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2017

Schedule 3.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Ad Valorem	\$ 2,222,027	\$ 2,222,027	\$ 2,307,009	\$ 84,982
Intergovernmental from:				
State of LA	106,807	106,807	106,742	(65)
Investment Earnings	2,500	2,500	18,626	16,126
Other	8,400	8,400	8,505	105
Total Revenues	2,339,734	2,339,734	2,440,882	101,148
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	708,980	708,979	672,555	36,424
Professional services	150	7,150	12,132	(4,982)
Operating services	1,011,500	999,500	727,910	271,590
Other services	397,150	402,150	219,040	183,110
Operating Supplies	78,525	78,525	45,741	32,784
Other - Miscellaneous	-	-	1,156	(1,156)
Total current expenditures	2,196,305	2,196,304	1,678,534	517,770
Capital Outlay	-	-	-	-
Total expenditures	2,196,305	2,196,304	1,678,534	517,770
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	143,429	143,431	762,348	618,917
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
108 Royalty	9,692	3,482	3,482	(0)
Total Transfers In	9,692	3,482	3,482	(0)
Transfers Out to:				
299 Capital Projects Fund	(431,968)	(661,733)	(126,397)	535,336
Total Transfers Out	(431,968)	(661,733)	(126,397)	535,336
Total other financing sources (uses)	(422,276)	(658,251)	(122,915)	535,335
NET CHANGE IN FUND BALANCE	(278,847)	(514,820)	639,433	1,154,253
FUND BALANCES				
BEGINNING OF YEAR	2,738,014	3,188,554	3,188,554	-
END OF YEAR	\$ 2,459,167	\$ 2,673,734	\$ 3,827,987	\$ 1,154,253

LAFOURCHE PARISH GOVERNMENT

Fund #105 - Street Lights

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental from:				
Federal	\$ -	\$ -	\$ -	\$ -
State of LA	73,160	73,160	73,116	(44)
Investment Earnings	-	-	2,707	2,707
Miscellaneous	-	-	620	620
	<u>73,160</u>	<u>73,160</u>	<u>76,443</u>	<u>3,283</u>
Total Revenues				
	<u>73,160</u>	<u>73,160</u>	<u>76,443</u>	<u>3,283</u>
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	82,981	82,981	75,015	7,966
Professional services	50,000	50,000	27,801	22,199
Operating services	1,013,500	1,013,500	913,456	100,044
Other services	8,000	8,000	4,277	3,723
Operating Supplies	2,600	2,600	3	2,597
Other - Miscellaneous	-	-	-	-
Total current expenditures	<u>1,157,081</u>	<u>1,157,081</u>	<u>1,020,552</u>	<u>136,529</u>
Capital Outlay	-	-	-	-
	<u>1,157,081</u>	<u>1,157,081</u>	<u>1,020,552</u>	<u>136,529</u>
Total expenditures				
	<u>1,157,081</u>	<u>1,157,081</u>	<u>1,020,552</u>	<u>136,529</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,083,921)</u>	<u>(1,083,921)</u>	<u>(944,109)</u>	<u>139,812</u>
OTHER FINANCING SOURCES (USES)				
114 Transfers In from Special District 1	<u>1,043,159</u>	<u>1,043,159</u>	<u>1,043,159</u>	<u>-</u>
	<u>1,043,159</u>	<u>1,043,159</u>	<u>1,043,159</u>	<u>-</u>
Total other financing sources (uses)				
	<u>1,043,159</u>	<u>1,043,159</u>	<u>1,043,159</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(40,762)</u>	<u>(40,762)</u>	<u>99,050</u>	<u>139,812</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>1,058,942</u>	<u>981,648</u>	<u>981,648</u>	<u>-</u>
END OF YEAR	<u>\$ 1,018,180</u>	<u>\$ 940,886</u>	<u>\$ 1,080,698</u>	<u>\$ 139,812</u>

LAFOURCHE PARISH GOVERNMENT

Fund #106 - Road Sales Tax District 2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.6

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ 123	\$ 123	\$ 521	\$ 398
Total Revenues	123	123	521	398
EXPENDITURES				
Current - General Government - Public Works:				
Other - Miscellaneous	-	-	-	-
Total Public Works	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	123	123	521	398
OTHER FINANCING SOURCES (USES)				
Transfers Out to:				
201 Road District #2-Construction	(141,653)	-	-	-
Total Tranfers Out	(141,653)	-	-	-
Total other financing sources (uses)	(141,653)	-	-	-
NET CHANGE IN FUND BALANCE	(141,530)	123	521	398
FUND BALANCES				
BEGINNING OF YEAR	141,802	141,925	141,925	-
END OF YEAR	\$ 272	\$ 142,048	\$ 142,446	\$ 398

LAFOURCHE PARISH GOVERNMENT

Fund #108 - Royalty Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2017

Schedule 3.7

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental from:				
State of LA	\$ 1,500,000	\$ 1,338,336	\$ 1,294,492	\$ (43,844)
Investment Earnings	1,200	1,200	25,483	24,283
	<u>1,501,200</u>	<u>1,339,536</u>	<u>1,319,975</u>	<u>(19,561)</u>
EXPENDITURES				
Current - General Government:				
Federal Grant Match	-	-	-	-
Total expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,501,200</u>	<u>1,339,536</u>	<u>1,319,975</u>	<u>(19,561)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
174 State of Emergency	50,000	50,000	50,000	-
Total Transfers In	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Transfers Out to:				
001 General Fund	(494,798)	(401,684)	(238,903)	162,781
102 Building Maintenance	(9,692)	(3,482)	(3,482)	-
103 Roads & Bridges	(352,000)	(652,000)	(183,700)	468,300
104 Drainage Maintenance Fund	(1,327,101)	(1,635,150)	(1,035,092)	600,058
107 Solid Waste	(293,268)	(293,268)	(293,268)	-
110 Recreation Fund	(230,133)	(379,811)	(125,000)	254,811
126 Commission of Women	(25,000)	(25,000)	(25,000)	-
142 OCA General Fund	(48,042)	(48,042)	(48,042)	-
174 State of Emergency	(1,000,000)	(1,000,000)	(1,000,000)	-
181 Coastal Zone Management	(627,591)	(652,591)	(272,901)	379,690
185 Beachfront Development	(275,000)	(275,000)	-	275,000
201 RSTD #2 Construction	(249,846)	(249,846)	(249,846)	-
299 Capital Projects Fund	(204,282)	(247,113)	(74,322)	172,791
	<u>(5,136,753)</u>	<u>(5,862,987)</u>	<u>(3,549,556)</u>	<u>2,313,431</u>
Total other financing sources (uses)	<u>(5,086,753)</u>	<u>(5,812,987)</u>	<u>(3,499,556)</u>	<u>2,313,431</u>
NET CHANGE IN FUND BALANCE	<u>(3,585,553)</u>	<u>(4,473,451)</u>	<u>(2,179,581)</u>	<u>2,293,870</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>4,619,061</u>	<u>5,131,826</u>	<u>5,131,826</u>	<u>-</u>
END OF YEAR	<u>\$ 1,033,508</u>	<u>\$ 658,375</u>	<u>\$ 2,952,245</u>	<u>\$ 2,293,870</u>

LAFOURCHE PARISH GOVERNMENT

Fund #109 - Board of Health

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.8

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes:				
Ad valorem	\$ 760,049	\$ 760,049	\$ 811,249	\$ 51,200
Intergovernmental from:				
Federal	-	-	-	-
State of LA	52,455	52,455	52,423	(32)
Investment Earnings	-	-	7,059	7,059
	<u>812,504</u>	<u>812,504</u>	<u>870,731</u>	<u>58,227</u>
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	455,881	452,241	398,319	53,922
Professional services	-	-	24	(24)
Operating services	269,000	269,640	243,901	25,739
Other services	4,080	4,080	21,289	(17,209)
Operating Supplies	4,000	7,000	4,466	2,534
Total Community Services	<u>732,961</u>	<u>732,961</u>	<u>667,999</u>	<u>64,962</u>
Capital Outlay	-	-	-	-
	<u>732,961</u>	<u>732,961</u>	<u>667,999</u>	<u>64,962</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>79,543</u>	<u>79,543</u>	<u>202,732</u>	<u>123,189</u>
OTHER FINANCING SOURCES (USES)				
128 Transfers In from 2004 Rededication	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>79,543</u>	<u>79,543</u>	<u>202,732</u>	<u>123,189</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>447,327</u>	<u>489,408</u>	<u>489,408</u>	<u>-</u>
END OF YEAR	<u>\$ 526,870</u>	<u>\$ 568,951</u>	<u>\$ 692,140</u>	<u>\$ 123,189</u>

LAFOURCHE PARISH GOVERNMENT

Fund #110 - Recreation

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2017

Schedule 3.9

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - ad valorem	\$ 1,540,100	\$ 1,830,210	\$ 2,522,178	\$ 691,968
Intergovernmental from:				
State of LA	87,137	123,157	133,595	10,438
Local	-	10,500	10,500	-
Charges for Services	-	35,800	37,332	1,532
Investment Earnings	-	8,000	11,141	3,141
Other	-	96,700	96,166	(534)
	<u>1,627,237</u>	<u>2,104,366</u>	<u>2,810,912</u>	<u>706,546</u>
Total Revenues				
EXPENDITURES				
Current - General Government - Culture and Recreation:				
Personal services and benefits	128,651	505,438	518,522	(13,084)
Professional services	-	71,591	64,295	7,296
Operating services	2,200	236,853	234,648	2,205
Other services	11,950	53,000	50,465	2,535
Operating Supplies	69,950	268,248	143,508	124,740
Other - Miscellaneous	630,229	1,691,754	375,115	1,316,639
Total Culture and Recreation	<u>842,980</u>	<u>2,826,884</u>	<u>1,386,553</u>	<u>1,440,331</u>
Capital Outlay	-	1,000	-	1,000
	<u>842,980</u>	<u>2,827,884</u>	<u>1,386,553</u>	<u>1,441,331</u>
Total expenditures				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>784,257</u>	<u>(723,518)</u>	<u>1,424,359</u>	<u>2,147,877</u>
OTHER FINANCING SOURCES (USES)				
101 Transfers In from Animal Control Fund	-	-	3,250	3,250
108 Transfer in from Royalty	1,474,549	-	125,000	125,000
299 Transfers Out to Capital Projects Fund	<u>(1,773,771)</u>	<u>(3,378,764)</u>	<u>(1,405,033)</u>	<u>1,973,731</u>
	<u>(299,222)</u>	<u>(3,378,764)</u>	<u>(1,276,783)</u>	<u>2,101,981</u>
Total other financing sources (uses)				
NET CHANGE IN FUND BALANCE	485,035	(4,102,282)	147,576	4,249,858
FUND BALANCES				
BEGINNING OF YEAR, restated	<u>1,217,918</u>	<u>2,451,027</u>	<u>2,451,036</u>	<u>9</u>
END OF YEAR	<u>\$ 1,702,953</u>	<u>\$ (1,651,255)</u>	<u>\$ 2,598,612</u>	<u>\$ 4,249,867</u>

LAFOURCHE PARISH GOVERNMENT

Fund #112 - Criminal Jury

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.10

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Court Fines	\$ 40,155	\$ 40,155	\$ 38,307	\$ (1,848)
Investment Earnings	15	15	5	(10)
Total Revenues	40,170	40,170	38,312	(1,858)
EXPENDITURES				
Current - General Government - Judicial:				
Criminal Juror Fees	50,000	50,000	50,271	(271)
Capital Outlay	-	-	-	-
Total expenditures	50,000	50,000	50,271	(271)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,830)	(9,830)	(11,959)	(2,129)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	(9,830)	(9,830)	(11,959)	(2,129)
FUND BALANCES				
BEGINNING OF YEAR	23,744	(37,602)	(31,793)	5,809
END OF YEAR	\$ 13,914	\$ (47,432)	\$ (43,752)	\$ 3,680

LAFOURCHE PARISH GOVERNMENT

Fund #113 - Criminal Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.11

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Court Fines	\$ 674,933	\$ 602,062	\$ 454,845	\$ (147,217)
Investment Earnings	10	10	17	7
Total Revenues	674,943	602,072	454,862	(147,210)
EXPENDITURES				
Current - General Government - Judicial:				
Personal services and benefits	310,439	310,440	206,671	103,769
Professional services	118,280	118,280	81,543	36,737
Operating services	44,161	44,161	25,888	18,273
Other services	180,000	180,000	85,661	94,339
Operating Supplies	50,526	50,525	42,264	8,261
Miscellaneous	12,000	12,000	12,000	-
Total current expenditures	715,406	715,406	454,027	261,379
Capital Outlay	-	-	-	-
Total expenditures	715,406	715,406	454,027	261,379
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(40,463)	(113,333)	835	114,168
OTHER FINANCING SOURCES (USES)				
Transfers Out				
001 Transfers Out to General Fund	-	-	(2,289)	(2,289)
Total other financing sources (uses)	-	-	(2,289)	(2,289)
NET CHANGE IN FUND BALANCE	(40,463)	(113,333)	(1,454)	111,879
FUND BALANCES				
BEGINNING OF YEAR	182,838	3,743	3,743	-
END OF YEAR	\$ 142,375	\$ (109,590)	\$ 2,289	\$ 111,879

LAFOURCHE PARISH GOVERNMENT

Fund #115 - Off Duty Witness

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.12

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Court Fines	\$ 66,251	\$ 66,251	\$ 71,182	\$ 4,931
Investment Earnings	-	-	5,852	5,852
Total Revenues	<u>66,251</u>	<u>66,251</u>	<u>77,034</u>	<u>10,783</u>
EXPENDITURES				
Current - General Government - Judicial:				
Personal services and benefits	25,000	25,000	5,300	19,700
Capital Outlay	-	-	-	-
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>5,300</u>	<u>19,700</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>41,251</u>	<u>41,251</u>	<u>71,734</u>	<u>30,483</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>41,251</u>	<u>41,251</u>	<u>71,734</u>	<u>30,483</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>726,537</u>	<u>727,628</u>	<u>727,628</u>	-
END OF YEAR	<u>\$ 767,788</u>	<u>\$ 768,879</u>	<u>\$ 799,362</u>	<u>\$ 30,483</u>

LAFOURCHE PARISH GOVERNMENT

Fund #118 - Planning Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.13

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental:				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Charges for Services	35,197	35,197	24,300	(10,897)
Investment Earnings	-	-	8	8
	<u>35,197</u>	<u>35,197</u>	<u>24,308</u>	<u>(10,889)</u>
Total Revenues	<u>35,197</u>	<u>35,197</u>	<u>24,308</u>	<u>(10,889)</u>
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	2,598	998	693	305
Professional services	6,500	11,750	8,929	2,821
Operating services	1,000	460	338	122
Operating Supplies	3,300	800	420	380
Other services	1,250	640	758	(118)
Total current expenditures	<u>14,648</u>	<u>14,648</u>	<u>11,138</u>	<u>3,510</u>
Capital Outlay	-	-	-	-
	<u>14,648</u>	<u>14,648</u>	<u>11,138</u>	<u>3,510</u>
Total expenditures	<u>14,648</u>	<u>14,648</u>	<u>11,138</u>	<u>3,510</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>20,549</u>	<u>20,549</u>	<u>13,170</u>	<u>(7,379)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>20,549</u>	<u>20,549</u>	<u>13,170</u>	<u>(7,379)</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>106,048</u>	<u>76,916</u>	<u>76,916</u>	<u>-</u>
END OF YEAR	<u>\$ 126,597</u>	<u>\$ 97,465</u>	<u>\$ 90,086</u>	<u>\$ (7,379)</u>

LAFOURCHE PARISH GOVERNMENT

Fund #121 - Drug Court - Supreme Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.14

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental from:				
Federal	\$ -	\$ -	\$ -	\$ -
State	531,847	531,847	460,303	(71,544)
Local	-	-	-	-
	<u>531,847</u>	<u>531,847</u>	<u>460,303</u>	<u>(71,544)</u>
Total Revenues	<u>531,847</u>	<u>531,847</u>	<u>460,303</u>	<u>(71,544)</u>
EXPENDITURES				
Current - General Government - Judicial:				
Personal services and benefits	531,847	531,847	460,303	71,544
Total current expenditures	531,847	531,847	460,303	71,544
Capital Outlay	-	-	-	-
	<u>531,847</u>	<u>531,847</u>	<u>460,303</u>	<u>71,544</u>
Total expenditures	<u>531,847</u>	<u>531,847</u>	<u>460,303</u>	<u>71,544</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>0</u>	<u>-</u>	<u>(0)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	0	-	(0)
FUND BALANCES				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ (0)</u>

LAFOURCHE PARISH GOVERNMENT

Fund #123 - Civil Defense

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.15

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental				
Federal	\$ 15,692	\$ 17,692	\$ 61,891	\$ 44,199
State	-	-	-	-
Local	-	-	-	-
Investment Earnings	-	-	3,362	3,362
	<u>15,692</u>	<u>17,692</u>	<u>65,253</u>	<u>47,561</u>
Total Revenues				
	<u>15,692</u>	<u>17,692</u>	<u>65,253</u>	<u>47,561</u>
EXPENDITURES				
Current - General Government - Public Safety:				
Personal services and benefits	410,706	410,707	202,344	208,363
Professional services	350	350	48	302
Operating services	37,500	49,414	18,529	30,885
Other services	89,200	92,232	78,161	14,071
Operating Supplies	108,200	93,254	24,284	68,970
Miscellaneous	-	-	-	-
Total public safety	<u>645,956</u>	<u>645,957</u>	<u>323,366</u>	<u>322,591</u>
Capital outlay	-	-	-	-
	<u>645,956</u>	<u>645,957</u>	<u>323,366</u>	<u>322,591</u>
Total expenditures				
	<u>645,956</u>	<u>645,957</u>	<u>323,366</u>	<u>322,591</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(630,264)</u>	<u>(628,265)</u>	<u>(258,113)</u>	<u>370,152</u>
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
001 General Fund	-	-	-	-
128 2004 Rededication Fund	498,376	498,376	498,376	-
Transfers Out to:				
299 Capital Projects Fund	-	-	-	-
	<u>498,376</u>	<u>498,376</u>	<u>498,376</u>	<u>-</u>
Total other financing sources (uses)				
	<u>498,376</u>	<u>498,376</u>	<u>498,376</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(131,888)</u>	<u>(129,889)</u>	<u>240,263</u>	<u>370,152</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>132,978</u>	<u>196,063</u>	<u>196,063</u>	<u>-</u>
END OF YEAR	<u>\$ 1,090</u>	<u>\$ 66,174</u>	<u>\$ 436,326</u>	<u>\$ 370,152</u>

LAFOURCHE PARISH GOVERNMENT

Fund #124 - IVD Grant

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.16

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental from:				
State of LA	\$ 392,326	\$ 392,326	\$ 373,720	\$ (18,606)
Investment Earnings	-	-	-	-
Total Revenues	392,326	392,326	373,720	(18,606)
EXPENDITURES				
Current - General Government - Judicial:				
Personal services and benefits	449,237	449,237	414,380	34,857
Total current expenditures	449,237	449,237	414,380	34,857
Capital Outlay	-	-	-	-
Total expenditures	449,237	449,237	414,380	34,857
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(56,911)	(56,911)	(40,660)	16,251
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
001 General Fund	54,487	54,487	40,980	(13,507)
108 Royalty	-	-	-	-
Total other financing sources (uses)	54,487	54,487	40,980	(13,507)
NET CHANGE IN FUND BALANCE	(2,424)	(2,424)	320	2,744
FUND BALANCES				
BEGINNING OF YEAR	13,240	11,965	11,965	-
END OF YEAR	\$ 10,816	\$ 9,541	\$ 12,285	\$ 2,744

LAFOURCHE PARISH GOVERNMENT

Fund #126 - Commission of Women

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.17

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
Current - General Government - Culture and Recreation				
Operating services	25,000	25,000	25,000	-
Total expenditures	25,000	25,000	25,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,000)	(25,000)	(25,000)	-
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
108 Royalty Fund	25,000	25,000	25,000	-
Transfers out to:				
001 General Fund	-	-	-	-
Total other financing sources (uses)	25,000	25,000	25,000	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCES				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ -	\$ -	\$ -

LAFOURCHE PARISH GOVERNMENT

Fund #127 - Senior Citizen Activity

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2017

Schedule 3.18

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment Earnings	150	150	633	483
Total Revenues	150	150	633	483
EXPENDITURES				
Current - Culture and Recreation:				
Miscellaneous	40,000	40,000	27,000	13,000
Total current expenditures	40,000	40,000	27,000	13,000
Capital Outlay	-	-	-	-
Total expenditures	40,000	40,000	27,000	13,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(39,850)	(39,850)	(26,367)	13,483
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
-	-	-	-	-
Total Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	(39,850)	(39,850)	(26,367)	13,483
FUND BALANCES				
BEGINNING OF YEAR	150,056	154,852	154,852	-
END OF YEAR	\$ 110,206	\$ 115,002	\$ 128,485	\$ 13,483

LAFOURCHE PARISH GOVERNMENT

Fund #129 - Health Activity

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.19

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -
Investment Earnings	-	-	584	584
Total Revenues	-	-	584	584
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	45,132	45,134	44,371	763
Professional services	1,395,000	1,395,000	1,151,844	243,156
Operating services	10,325	10,325	6,852	3,473
Other services	600	600	180	420
Total current expenditures	1,451,057	1,451,059	1,203,247	247,812
Capital Outlay	-	-	-	-
Total expenditures	1,451,057	1,451,059	1,203,247	247,812
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,451,057)	(1,451,059)	(1,202,663)	248,396
OTHER FINANCING SOURCES (USES)				
Transfers In				
128 2004 Rededication Fund	1,250,000	1,250,000	1,250,000	-
Total Transfers In:	1,250,000	1,250,000	1,250,000	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	1,250,000	1,250,000	1,250,000	-
NET CHANGE IN FUND BALANCE	(201,057)	(201,059)	47,337	248,396
FUND BALANCES				
BEGINNING OF YEAR	204,352	408,388	408,388	-
END OF YEAR	\$ 3,295	\$ 207,329	\$ 455,725	\$ 248,396

LAFOURCHE PARISH GOVERNMENT

Fund #130 - Head Start

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.20

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ 2,683,215	\$ 2,709,763	\$ 2,709,763	\$ -
Local Revenues - In Kind Volunteer Services	670,804	677,441	683,191	5,750
Investment Earnings	-	-	-	-
Total Revenues	3,354,019	3,387,204	3,392,954	5,750
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	2,452,731	2,353,963	2,276,252	77,711
Professional services	5,149	66,291	66,291	(0)
Operating services	95,401	141,143	133,343	7,800
Other services	154,186	168,708	166,772	1,936
Operating Supplies	156,747	161,732	163,667	(1,935)
Other - Miscellaneous	672,805	678,367	680,211	(1,844)
Total current expenditures	3,537,019	3,570,204	3,486,536	83,668
Capital Outlay	-	-	-	-
Total expenditures	3,537,019	3,570,204	3,486,536	83,668
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(183,000)	(183,000)	(93,582)	89,418
OTHER FINANCING SOURCES (USES)				
001 Transfers In from General Fund	183,000	183,000	93,579	(89,421)
299 Transfers Out to Capital Project	-	-	-	-
Total other financing sources (uses)	183,000	183,000	93,579	(89,421)
NET CHANGE IN FUND BALANCE	-	(0)	(3)	(3)
FUND BALANCES				
BEGINNING OF YEAR	(1)	-	3	(3)
END OF YEAR	\$ (1)	\$ (0)	\$ -	\$ (6)

LAFOURCHE PARISH GOVERNMENT

Fund #131 - Head Start CACFP

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.21

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ 215,000	\$ 215,000	\$ 226,055	\$ 11,055
Total Revenues	215,000	215,000	226,055	11,055
EXPENDITURES				
Current - General Government - Health & Community Services:				
Supplies	215,000	215,000	226,055	(11,055)
Capital Outlay	-	-	-	-
Total expenditures	215,000	215,000	226,055	(11,055)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCES				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ -	\$ -	\$ -

LAFOURCHE PARISH GOVERNMENT

Fund #141 - CACFP

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.22

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ 335,760	\$ 291,760	\$ 285,940	\$ (5,820)
Charges for services	-	-	13	13
 Total Revenues	 335,760	 291,760	 285,953	 (5,807)
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	58,221	56,813	54,969	1,844
Professional Services	36	36	-	36
Operating services	840	1,787	1,100	687
Other services	7,353	5,471	3,192	2,279
Operating Supplies	270,205	228,747	220,319	8,428
Total Community Services	336,655	292,854	279,580	13,274
Capital outlay	-	-	-	-
 Total expenditures	 336,655	 292,854	 279,580	 13,274
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (895)	 (1,094)	 6,373	 7,467
OTHER FINANCING SOURCES (USES)				
Transfers In from:	-	-	-	-
001 General Fund	-	-	-	-
 Total other financing sources (uses)	 -	 -	 -	 -
NET CHANGE IN FUND BALANCE	 (895)	 (1,094)	 6,373	 7,467
FUND BALANCES				
BEGINNING OF YEAR	17,348	15,885	15,885	-
END OF YEAR	\$ 16,453	\$ 14,791	\$ 22,258	\$ 7,467

LAFOURCHE PARISH GOVERNMENT

Fund #142 - Community Action Agency

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.23

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental :				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	14,000	10,225	(3,775)
Investment Earnings	-	-	1,591	1,591
	<u>-</u>	<u>14,000</u>	<u>11,816</u>	<u>(2,184)</u>
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	169,812	185,812	115,811	70,001
Professional Services	5,000	5,000	1,547	3,453
Other Services	8,100	6,095	4,369	1,726
Operating Supplies	-	2,005	2,112	(107)
Operating Services	-	-	997	(997)
Total Community Services	<u>182,912</u>	<u>198,912</u>	<u>124,836</u>	<u>74,076</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>182,912</u>	<u>198,912</u>	<u>124,836</u>	<u>74,076</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(182,912)</u>	<u>(184,912)</u>	<u>(113,020)</u>	<u>71,892</u>
OTHER FINANCING SOURCES (USES)				
001 Transfers In to General Fund	100,000	100,000	100,000	-
108 Transfers In from Royalty Fund	<u>48,042</u>	<u>48,042</u>	<u>48,042</u>	<u>-</u>
	<u>148,042</u>	<u>148,042</u>	<u>148,042</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(34,870)</u>	<u>(36,870)</u>	<u>35,022</u>	<u>71,892</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>54,425</u>	<u>56,298</u>	<u>56,298</u>	<u>-</u>
END OF YEAR	<u>\$ 19,555</u>	<u>\$ 19,428</u>	<u>\$ 91,320</u>	<u>\$ 71,892</u>

LAFOURCHE PARISH GOVERNMENT

Fund #144 - LIHEAP

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.24

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental:				
Federal	\$ 526,748	\$ 709,630	\$ 638,868	\$ (70,762)
Total Revenues	526,748	709,630	638,868	(70,762)
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	46,059	54,432	51,180	3,252
Operating services	480,689	655,197	588,161	67,036
Total current	526,748	709,629	639,341	70,288
Capital Outlay	-	-	-	-
Total expenditures	526,748	709,629	639,341	70,288
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	0	(473)	(473)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	0	(473)	(473)
FUND BALANCES				
BEGINNING OF YEAR	(898)	(1,149)	(1,149)	-
END OF YEAR	<u>\$ (898)</u>	<u>\$ (1,149)</u>	<u>\$ (1,622)</u>	<u>\$ (473)</u>

LAFOURCHE PARISH GOVERNMENT

Fund #150 - CSBG

Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.25

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ 286,589	\$ 194,972	\$ 192,744	\$ (2,228)
Total Revenues	286,589	194,972	192,744	(2,228)
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	156,742	102,162	101,707	455
Professional services	-	-	454	(454)
Operating services	7,500	8,791	18,415	(9,624)
Other services	36,250	21,302	21,302	(0)
Operating Supplies	5,346	4,699	4,699	(0)
Miscellaneous	80,750	59,863	50,239	9,624
Total Expenditures	286,588	196,816	196,816	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1	(1,844)	(4,072)	(2,228)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	1	(1,844)	(4,072)	(2,228)
FUND BALANCES				
BEGINNING OF YEAR	-	2	2	-
END OF YEAR	\$ 1	\$ (1,842)	\$ (4,070)	\$ (2,228)

LAFOURCHE PARISH GOVERNMENT

Fund #154 - TANF

Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.26

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - State	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
Current - General Government - Health & Community Services:				
Supplies	-	-	-	-
Total expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCES				
BEGINNING OF YEAR	5,168	5,168	5,168	-
END OF YEAR	<u>\$ 5,168</u>	<u>\$ 5,168</u>	<u>\$ 5,168</u>	<u>\$ -</u>

LAFOURCHE PARISH GOVERNMENT

Fund #160 - Road Sales Tax District A

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.27

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Sales & Use	\$ 4,282,523	\$ 4,153,836	\$ 4,224,201	\$ 70,365
Investment Earnings	1,000	1,000	17,132	16,132
Total Revenues	4,283,523	4,154,836	4,241,333	86,497
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	38,543	38,543	41,652	(3,109)
Other Services	-	-	-	-
Total current	38,543	38,543	41,652	(3,109)
Capital outlay	-	-	-	-
Total expenditures	38,543	38,543	41,652	(3,109)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,244,980	4,116,293	4,199,681	83,388
OTHER FINANCING SOURCES (USES)				
Transfers Out to:				
104 Drainage Maintenance Fund	(1,142,000)	(1,142,000)	(183,751)	958,249
206 Construction - RSTD 3 5 & 6	(361,179)	(269,877)	(131,244)	138,633
299 Capital Projects Fund	(45,050)	(145,050)	(4,520)	140,530
314 Bond Sinking Fund - RSTD 3 5 & 6	(1,249,300)	(1,249,300)	(1,249,300)	-
317 Consolidated STD A Sinking Fund	(2,473,092)	(2,473,092)	(2,473,092)	(0)
Total Transfers Out	(5,270,621)	(5,279,319)	(4,041,907)	1,237,412
Total other financing sources (uses)	(5,270,621)	(5,279,319)	(4,041,907)	1,237,412
NET CHANGE IN FUND BALANCE	(1,025,641)	(1,163,026)	157,774	1,320,800
FUND BALANCES				
BEGINNING OF YEAR	2,538,467	2,618,713	2,618,713	-
END OF YEAR	\$ 1,512,826	\$ 1,455,688	\$ 2,776,487	\$ 1,320,800

LAFOURCHE PARISH GOVERNMENT

Fund #161 - Road Sales Tax District 2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.28

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes Sales and Use	\$ 2,665,142	\$ 2,665,142	\$ 2,296,792	\$ (368,350)
Investment Earnings	4,500	4,500	56,061	51,561
Total Revenues	2,669,642	2,669,642	2,352,853	(316,789)
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	23,986	23,986	21,450	2,536
Other	-	-	551	(551)
Total Current	23,986	23,986	22,001	1,985
Debt Service	-	-	-	-
Total expenditures	23,986	23,986	22,001	1,985
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,645,656	2,645,656	2,330,852	(314,804)
OTHER FINANCING SOURCES (USES)				
Transfers Out to:				
201 Construction RSTD2	(1,158,780)	(3,300,020)	(492,159)	2,807,861
299 Capital Projects Fund	(599,886)	(1,466,800)	(372,680)	1,094,120
318 208 Sinking Fund	(808,471)	(808,471)	(808,124)	347
Total other financing sources (uses)	(2,567,137)	(5,575,291)	(1,672,963)	3,902,328
NET CHANGE IN FUND BALANCE	78,519	(2,929,635)	657,889	3,587,524
FUND BALANCES				
BEGINNING OF YEAR	4,298,277	5,716,084	5,716,084	-
END OF YEAR	\$ 4,376,796	\$ 2,786,449	\$ 6,373,973	\$ 3,587,524

LAFOURCHE PARISH GOVERNMENT

Fund #174 - State of Emergency

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.29

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -
Investment Earnings	2,500	2,500	7,711	5,211
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>7,711</u>	<u>5,211</u>
EXPENDITURES				
Current - General Government - Public Works:				
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Total Current	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,500</u>	<u>2,500</u>	<u>7,711</u>	<u>5,211</u>
OTHER FINANCING SOURCES (USES)				
108 Transfers In from Royalty Fund	1,000,000	1,000,000	1,000,000	-
Transfers Out to:				
108 Royalty Fund	(50,000)	(50,000)	(50,000)	-
206 Rd Const Dist 3,5,6	(350,000)	(350,000)	(350,000)	-
299 Capital Projects Fund	(600,000)	(600,000)	(290,057)	309,943
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>309,943</u>	<u>309,943</u>
NET CHANGE IN FUND BALANCE	<u>2,500</u>	<u>2,500</u>	<u>317,654</u>	<u>315,154</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>1,002,500</u>	<u>1,003,928</u>	<u>1,003,928</u>	<u>-</u>
END OF YEAR	<u>\$ 1,005,000</u>	<u>\$ 1,006,428</u>	<u>\$ 1,321,582</u>	<u>\$ 315,154</u>

LAFOURCHE PARISH GOVERNMENT

Fund #181 - Coastal Zone Management

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.30

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ 54,063	\$ 294,063	\$ 118,859	\$ (175,204)
In-Kind Contribution	18,464	18,464	9,282	(9,182)
Charges for Services	-	-	8,232	8,232
Investment Earnings	-	-	10	10
Total Revenues	<u>72,527</u>	<u>312,527</u>	<u>136,383</u>	<u>(176,144)</u>
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	137,737	137,735	138,401	(666)
Professional services	2,000	2,000	1,055	945
Operating services	3,300	3,300	1,144	2,156
Other services	23,130	23,130	5,924	17,206
Operating Supplies	8,800	8,800	4,123	4,677
Miscellaneous	496,064	761,064	197,305	563,759
Total Conservation	<u>671,031</u>	<u>936,029</u>	<u>347,952</u>	<u>588,077</u>
Capital Outlay	-	-	-	-
Total expenditures	<u>671,031</u>	<u>936,029</u>	<u>347,952</u>	<u>588,077</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(598,504)</u>	<u>(623,502)</u>	<u>(211,569)</u>	<u>411,933</u>
OTHER FINANCING SOURCES (USES)				
108 Transfers In from Royalty Fund	627,591	652,591	272,901	(379,690)
183 Transfers In from Christmas Tree Fund	-	-	-	-
299 Transfers out to Capital Projects	-	-	-	-
Total other financing sources (uses)	<u>627,591</u>	<u>652,591</u>	<u>272,901</u>	<u>(379,690)</u>
NET CHANGE IN FUND BALANCE	<u>29,087</u>	<u>29,089</u>	<u>61,332</u>	<u>32,243</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>20,089</u>	<u>55,340</u>	<u>55,340</u>	-
END OF YEAR	<u>\$ 49,176</u>	<u>\$ 84,429</u>	<u>\$ 116,672</u>	<u>\$ 32,243</u>

LAFOURCHE PARISH GOVERNMENT

Fund #185 - Beachfront Dev Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.31

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	-	-	56	(56)
Professional Services	39,300	39,300	-	39,300
Operating Services	12,516	12,516	-	12,516
Other services	4,045	4,045	-	4,045
Operating Supplies	600	600	-	600
Total Current	56,461	56,461	56	56,405
Capital Outlay	-	-	-	-
Total expenditures	56,461	56,461	56	56,405
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(56,461)	(56,461)	(56)	56,405
OTHER FINANCING SOURCES (USES)				
108 Transfer In	275,000	275,000	-	(275,000)
299 Transfers Out to Capital Projects	(275,000)	(275,000)	-	275,000
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	(56,461)	(56,461)	(56)	56,405
FUND BALANCES				
BEGINNING OF YEAR	117,533	120,353	120,353	-
END OF YEAR	\$ 61,072	\$ 63,892	\$ 120,297	\$ 56,405

LAFOURCHE PARISH GOVERNMENT

Fund #196 - FEMA Acquisition Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.32

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental:				
Federal	\$ 1,568,384	\$ 1,568,384	\$ 45,808	\$ (1,522,576)
Local	-	-	49,875	49,875
Investment Earnings	-	-	-	-
Total Revenues	1,568,384	1,568,384	95,683	(1,472,701)
EXPENDITURES				
Current - General Government - Public Works:				
Other services	-	-	6,364	(6,364)
Total current expenditures	-	-	6,364	(6,364)
Capital Outlay	1,617,110	1,617,110	55,764	1,561,346
Total expenditures	1,617,110	1,617,110	62,128	1,554,982
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(48,726)	(48,726)	33,555	82,281
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	(48,726)	(48,726)	33,555	82,281
FUND BALANCES				
BEGINNING OF YEAR	285,938	260,780	260,780	-
END OF YEAR	\$ 237,212	\$ 212,054	\$ 294,335	\$ 82,281

LAFOURCHE PARISH GOVERNMENT

Fund #801 - BP Oil Spill Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 3.33

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Investment Earnings	-	-	7,951	7,951
Total Revenues	-	-	7,951	7,951
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	-	-	-	-
Professional services	-	41,000	25,887	15,113
Operating supplies	-	409,000	-	409,000
Other	-	-	-	-
Total current expenditures	-	450,000	25,887	424,113
Capital Outlay	-	-	-	-
Total expenditures	-	450,000	25,887	424,113
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(450,000)	(17,936)	432,064
OTHER FINANCING SOURCES (USES)				
Transfers In				
107 Transfers Out to Solid Waste	-	(1,000,000)	(1,000,000)	-
Total other financing sources (uses)	-	(1,000,000)	(1,000,000)	-
NET CHANGE IN FUND BALANCE	-	(1,450,000)	(1,017,936)	432,064
FUND BALANCES				
BEGINNING OF YEAR	6,132,171	6,135,234	6,135,234	-
END OF YEAR	\$ 6,132,171	\$ 4,685,234	\$ 5,117,298	\$ 432,064

Non-Major Debt Service Funds



LAFOURCHE PARISH GOVERNMENT

NON-MAJOR DEBT SERVICE FUNDS

December 31, 2017

302 CERTIFICATE OF INDEBTEDNESS, SERIES 1999 - BUILDING FUND

Certificate of Indebtedness, Series 1999 - Building accumulates monies for the payment of \$385,000 certificates of indebtedness date January 1, 1999. The certificates were issued for the purpose of acquiring and improving a new administrative building.

313 ROAD SALES TAX DISTRICT NO. 3, 5 & 6 RESERVE FUND

The Road Sales Tax District No. 3, 5 & 6 Public Improvement Bond Reserve Fund was established solely for the purpose of paying principal and interest on the \$10,675,000 bonds in the event of default.

314 ROAD SALES TAX DISTRICT NO. 3, 5 & 6 BOND SINKING FUND

The Road Sales Tax District No. 3, 5 & 6 Bond Sinking Fund was established to accumulate monies for the principal and interest payments associated with the \$10,675,000 Road Bonds dated February 1, 2005.

317 SINKING FUND – CONSOLIDATED SALES TAX DISTRICT A FUND

Consolidated Sales Tax District A Sinking Fund accumulates monies for the payment of the 2007 Refunding Bonds issued on behalf of the consolidation of Road Sales Tax Districts 3, 5 and 6.

318 ROAD SALES TAX DISTRICT 2 – 2008 SINKING FUND

The Road Sales Tax District 2 2008 Sinking Fund accumulates monies for the principal and interest payments associated with the \$10,000,000 Road Bonds dated October 15, 2008.

319 RESERVED 2012 ROAD BOND DISTRICT A FUND

The Reserved 2012 Road Bond District A Fund for Consolidated Sales Tax District A of the Parish of Lafourche, State of Louisiana, Public Improvements Revenue Bond Series 2012 was established solely for the purpose of paying principal and interest on the \$23,665,000 in the event of default.



LAFOURCHE PARISH GOVERNMENT

Non-Major Debt Service Funds Combining Balance Sheet December 31, 2017

Schedule 4.1

	302	313	314	317
	Sinking Fund - Certificates of Indebtedness, Series 1999	Reserve Fund - Road Sales Tax Districts 3, 5 & 6	Sinking Fund - Road Sales Tax District 3, 5 & 6	Sinking Fund - Consolidated Sales Tax District A
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Investments	83,032	86,291	430,823	1,780,760
Due from Other Funds	-	-	153,414	-
Other Current Assets	-	-	1,029,586	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 83,032</u>	<u>\$ 86,291</u>	<u>\$ 1,613,823</u>	<u>\$ 1,780,760</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<hr/> -	<hr/> -	<hr/> -	<hr/> -
FUND BALANCES				
Restricted for Debt Service	83,032	86,291	1,613,823	1,780,760
Total Fund Balances	<u>83,032</u>	<u>86,291</u>	<u>1,613,823</u>	<u>1,780,760</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 83,032</u>	<u>\$ 86,291</u>	<u>\$ 1,613,823</u>	<u>\$ 1,780,760</u>

(continued)

LAFOURCHE PARISH GOVERNMENTNon-Major Debt Service Funds
Combining Balance Sheet
December 31, 2017

Schedule 4.1

	318	319	
	Sinking Fund Road Sales Tax District 2- 2008	Reserved - 2012 Road Bond District A	Total
ASSETS			
Cash and Cash Equivalents	\$ -	\$ -	\$ -
Investments	67,945	2,496,000	4,944,851
Due from Other Funds	-	-	153,414
Other Current Assets	-	-	1,029,586
Total Assets	<u>\$ 67,945</u>	<u>\$ 2,496,000</u>	<u>\$ 6,127,851</u>
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Due to Other Funds	53,945	-	53,945
Total Liabilities	<u>53,945</u>	<u>-</u>	<u>53,945</u>
FUND BALANCES			
Restricted for Debt Service	14,000	2,496,000	6,073,906
Total Fund Balances	<u>14,000</u>	<u>2,496,000</u>	<u>6,073,906</u>
Total Liabilities and Fund Balances	<u>\$ 67,945</u>	<u>\$ 2,496,000</u>	<u>\$ 6,127,851</u>

(concluded)

LAFOURCHE PARISH GOVERNMENT

Non-Major Debt Service Funds Statement of Revenues, Expenditures and Changes in Fund Balances For the Year Ended December 31, 2016

Schedule 4.2

	302	313	314	317
	Sinking Fund - Certificates of Indebtedness, Series 1999	Reserve Fund - Road Sales Tax Districts 3, 5 & 6	Sinking Fund - Road Sales Tax District 3, 5 & 6	Sinking Fund - Consolidated Sales Tax District A
REVENUES				
Investment Earnings	\$ 799	\$ 830	\$ 9,860	\$ 22,457
Total Revenues	<u>799</u>	<u>830</u>	<u>9,860</u>	<u>22,457</u>
EXPENDITURES				
Principal Payments	-	-	790,000	1,740,000
Interest Payments	-	-	451,028	708,801
Bond issuance costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,241,028</u>	<u>2,448,801</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	<u>799</u>	<u>830</u>	<u>(1,231,168)</u>	<u>(2,426,344)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	1,249,300	2,473,092
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,249,300</u>	<u>2,473,092</u>
NET CHANGE IN FUND BALANCE	799	830	18,132	46,748
FUND BALANCES - BEGINNING OF YEAR	<u>82,233</u>	<u>85,461</u>	<u>1,595,691</u>	<u>1,734,012</u>
FUND BALANCES - END OF YEAR	<u>\$ 83,032</u>	<u>\$ 86,291</u>	<u>\$ 1,613,823</u>	<u>\$ 1,780,760</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Non-Major Debt Service Funds Statement of Revenues, Expenditures and Changes in Fund Balances For the Year Ended December 31, 2016

Schedule 4.2

	318	319	
	Sinking Fund Road Sales Tax District 2- 2008	Reserved - 2012 Road Bond District A	Total
REVENUES			
Investment Earnings	\$ 1,831	\$ -	\$ 35,777
Total Revenues	<u>1,831</u>	<u>-</u>	<u>35,777</u>
EXPENDITURES			
Principal Payments	580,000	-	3,110,000
Interest Payments	228,854	-	1,388,683
Bond issuance costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>808,854</u>	<u>-</u>	<u>4,498,683</u>
EXCESS (DEFICIENCY) OF REVENUES			
OVER EXPENDITURES	<u>(807,023)</u>	<u>-</u>	<u>(4,462,906)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	808,124	-	4,530,516
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>808,124</u>	<u>-</u>	<u>4,530,516</u>
NET CHANGE IN FUND BALANCE	1,101	-	67,610
FUND BALANCES - BEGINNING OF YEAR	<u>12,899</u>	<u>2,496,000</u>	<u>6,006,296</u>
FUND BALANCES - END OF YEAR	<u>\$ 14,000</u>	<u>\$ 2,496,000</u>	<u>\$ 6,073,906</u>

(concluded)

LAFOURCHE PARISH GOVERNMENT

Fund #302 - COI, Series 1999

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 4.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ -	\$ -	\$ 799	\$ 799
Total Revenues	-	-	799	799
EXPENDITURES				
Debt Service:				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Total expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	799	799
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	799	799
FUND BALANCES				
BEGINNING OF YEAR	81,856	82,233	82,233	-
END OF YEAR	\$ 81,856	\$ 82,233	\$ 83,032	\$ 799

LAFOURCHE PARISH GOVERNMENT

Fund #313 -RST Dist 3,5,6 Reserve

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 4.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ -	\$ -	\$ 830	\$ 830
Total Revenues	-	-	830	830
EXPENDITURES				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	830	830
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	830	830
FUND BALANCES				
BEGINNING OF YEAR	85,070	85,461	85,461	-
END OF YEAR	\$ 85,070	\$ 85,461	\$ 86,291	\$ 830

LAFOURCHE PARISH GOVERNMENT

Fund #314 - RST Dist 3, 5 6 Bond

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 4.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ -	\$ -	\$ 9,860	\$ 9,860
Total Revenues	-	-	9,860	9,860
EXPENDITURES				
Debt Service:				
Principal Payments	790,000	790,000	790,000	-
Interest Payments & Bank Charges	451,150	451,150	451,028	122
Total expenditures	1,241,150	1,241,150	1,241,028	122
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,241,150)	(1,241,150)	(1,231,168)	9,982
OTHER FINANCING SOURCES (USES)				
160 Transfers In from RSTD A	1,249,300	1,249,300	1,249,300	-
Total other financing sources (uses)	1,249,300	1,249,300	1,249,300	-
NET CHANGE IN FUND BALANCE	8,150	8,150	18,132	9,982
FUND BALANCES				
BEGINNING OF YEAR	1,590,891	1,595,691	1,595,691	-
END OF YEAR	\$ 1,599,041	\$ 1,603,841	\$ 1,613,823	\$ 9,982

LAFOURCHE PARISH GOVERNMENT

Fund #317 -Road Sales Tax District A

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 4.6

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ -	\$ -	\$ 22,457	\$ 22,457
Total Revenues	-	-	22,457	22,457
EXPENDITURES				
Principal Payments	1,740,000	1,740,000	1,740,000	-
Interest Payments	708,825	708,825	708,801	24
Total expenditures	2,448,825	2,448,825	2,448,801	24
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,448,825)</u>	<u>(2,448,825)</u>	<u>(2,426,344)</u>	<u>22,481</u>
OTHER FINANCING SOURCES (USES)				
160 Transfers In from Sales Tax District A	2,473,092	2,473,092	2,473,092	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>2,473,092</u>	<u>2,473,092</u>	<u>2,473,092</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	24,267	24,267	46,748	22,481
FUND BALANCES				
BEGINNING OF YEAR	<u>1,724,869</u>	<u>1,734,012</u>	<u>1,734,012</u>	<u>-</u>
END OF YEAR	<u>\$ 1,749,136</u>	<u>\$ 1,758,279</u>	<u>\$ 1,780,760</u>	<u>\$ 22,481</u>

LAFOURCHE PARISH GOVERNMENT

Fund #318 -Road Sales Tax Dist 2-2008

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 4.7

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ -	\$ -	\$ 1,831	\$ 1,831
Other	-	-	-	-
Total Revenues	-	-	1,831	1,831
EXPENDITURES				
Principal Payments	580,000	580,000	580,000	-
Interest Payments	228,869	228,869	228,854	15
Total expenditures	808,869	808,869	808,854	15
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(808,869)</u>	<u>(808,869)</u>	<u>(807,023)</u>	<u>1,846</u>
OTHER FINANCING SOURCES (USES)				
161 Transfers In from RSTD2	808,471	808,471	808,124	(347)
Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>808,471</u>	<u>808,471</u>	<u>808,124</u>	<u>(347)</u>
NET CHANGE IN FUND BALANCE	<u>(398)</u>	<u>(398)</u>	<u>1,101</u>	<u>1,499</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>12,515</u>	<u>12,899</u>	<u>12,899</u>	<u>-</u>
END OF YEAR	<u>\$ 12,117</u>	<u>\$ 12,501</u>	<u>\$ 14,000</u>	<u>\$ 1,499</u>

LAFOURCHE PARISH GOVERNMENT

Fund #319 - Reserved-2012 Rd Bond Dist A

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 4.8

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Total expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Proceeds from Bonds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCES				
BEGINNING OF YEAR	2,496,000	2,496,000	2,496,000	-
END OF YEAR	\$ 2,496,000	\$ 2,496,000	\$ 2,496,000	\$ -

Non-Major Capital Project Funds



LAFOURCHE PARISH GOVERNMENT

NON-MAJOR CAPITAL PROJECT FUNDS

December 31, 2017

201 ROAD CONSTRUCTION DISTRICT NO. 2

The Road Construction District No. 2 Fund was established for the purpose of constructing and reconstructing roads, highways and bridges in those districts with funding provided from sales tax revenue and \$10,000,000 bond issuance.

206 ROAD CONSTRUCTION DISTRICT 3, 5 & 6 FUND

The Road Construction District 3, 5 & 6 Fund was established for the purpose of constructing and reconstructing roads, highways and bridges in those districts with funding provided from the \$23,665,000 bond issuance.

299 CAPITAL PROJECTS - MAJOR FUND

The Capital Projects Fund was created in 2006 to account for all non road capital outlay projects.

LAFOURCHE PARISH GOVERNMENT

Non-Major Capital Projects Funds Combining Balance Sheet December 31, 2017

Schedule 5.1

	201 Road District No. 2 Construction	206 2005 Road Construction	Total
ASSETS			
Cash	\$ 210,577	\$ 4,383,769	\$ 4,594,346
Investments	18,861	11,878	30,739
Due from Other Governments	109,607	-	109,607
Due from Other Funds	194,631	-	194,631
	<u>533,676</u>	<u>4,395,647</u>	<u>4,929,323</u>
Total Assets	<u>\$ 533,676</u>	<u>\$ 4,395,647</u>	<u>\$ 4,929,323</u>
LIABILITIES			
Accounts Payable	\$ 103	\$ 107	\$ 210
Contracts and Retainages Payable	27,364	314,861	342,225
Due to Other Funds	-	230,544	230,544
	<u>27,467</u>	<u>545,512</u>	<u>572,979</u>
Total Liabilities	<u>27,467</u>	<u>545,512</u>	<u>572,979</u>
FUND BALANCES			
Restricted for Capital Projects	506,209	3,850,135	4,356,344
Unassigned	-	-	-
Total Fund Balances	<u>506,209</u>	<u>3,850,135</u>	<u>4,356,344</u>
Total Liabilities and Fund Balances	<u>\$ 533,676</u>	<u>\$ 4,395,647</u>	<u>\$ 4,929,323</u>

LAFOURCHE PARISH GOVERNMENT

Non-Major Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended December 31, 2017

Schedule 5.2

	201 Road District No. 2 Construction	206 2005 Road Construction	Total
REVENUES			
Intergovernmental:			
State	\$ 51,450	\$ -	\$ 51,450
Local	100,000	-	100,000
Investment Earnings	463	19,909	20,372
Total Revenues	<u>151,913</u>	<u>19,909</u>	<u>171,822</u>
EXPENDITURES			
Public Works	-	140,749	140,749
Capital Outlay	870,957	4,406,510	5,277,467
Total Expenditures	<u>870,957</u>	<u>4,547,259</u>	<u>5,418,216</u>
EXCESS (DEFICIENCY) OF REVENUES			
OVER EXPENDITURES	<u>(719,044)</u>	<u>(4,527,350)</u>	<u>(5,246,394)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	742,005	481,244	1,223,249
Transfers Out	-	(61,620)	(61,620)
Total other financing sources (uses)	<u>742,005</u>	<u>419,624</u>	<u>1,161,629</u>
NET CHANGE IN FUND BALANCE	22,961	(4,107,726)	(4,084,765)
FUND BALANCES - BEGINNING OF YEAR	<u>483,248</u>	<u>7,957,861</u>	<u>8,441,109</u>
FUND BALANCES - END OF YEAR	<u>\$ 506,209</u>	<u>\$ 3,850,135</u>	<u>\$ 4,356,344</u>

LAFOURCHE PARISH GOVERNMENT

Fund #201 - Road Dist No. 2 Construction Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year December 31, 2017

Schedule 5.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - State	\$ -	\$ 405,343	\$ 51,450	\$ (353,893)
Intergovernmental - Local Grants	-	100,000	100,000	\$ -
Investment Earnings	-	-	463	463
Total Revenues	<u>-</u>	<u>505,343</u>	<u>151,913</u>	<u>(353,430)</u>
EXPENDITURES				
Current - General Government - Public Works:				
Other services	735,289	555,664	-	555,664
Professional services	-	-	-	-
Total current	<u>735,289</u>	<u>555,664</u>	<u>-</u>	<u>555,664</u>
Capital Outlay	<u>800,000</u>	<u>4,224,555</u>	<u>870,957</u>	<u>3,353,598</u>
Total expenditures	<u>1,535,289</u>	<u>4,780,219</u>	<u>870,957</u>	<u>3,909,262</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,535,289)</u>	<u>(4,274,876)</u>	<u>(719,044)</u>	<u>3,555,832</u>
OTHER FINANCING SOURCES (USES)				
Transfers In:				
106 Road Sales Tax District 2	141,653	-	-	-
108 Royalty Fund	249,846	249,846	249,846	-
161 Road Sales Tax District 2	<u>1,158,780</u>	<u>3,300,020</u>	<u>492,159</u>	<u>(2,807,861)</u>
Total Transfers In	<u>1,550,279</u>	<u>3,549,866</u>	<u>742,005</u>	<u>(2,807,861)</u>
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>1,550,279</u>	<u>3,549,866</u>	<u>742,005</u>	<u>(2,807,861)</u>
NET CHANGE IN FUND BALANCE	<u>14,990</u>	<u>(725,010)</u>	<u>22,961</u>	<u>747,971</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>49,661</u>	<u>483,248</u>	<u>483,248</u>	<u>-</u>
END OF YEAR	<u>\$ 64,651</u>	<u>\$ (241,762)</u>	<u>\$ 506,209</u>	<u>\$ 747,971</u>

LAFOURCHE PARISH GOVERNMENT

Fund #206 - Rd Const Dist 3,5,6 Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 5.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ 2,500	\$ 2,500	\$ 19,909	\$ 17,409
Total Revenues	2,500	2,500	19,909	17,409
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	59,525	124,909	140,749	(15,840)
Operating Service	-	-	-	-
Total current	59,525	124,909	140,749	(15,840)
Capital Outlay	7,586,890	8,267,758	4,406,510	3,861,248
Total expenditures	7,646,415	8,392,667	4,547,259	3,845,408
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,643,915)	(8,390,167)	(4,527,350)	3,862,817
OTHER FINANCING SOURCES (USES)				
Transfers In (Out) from (to):				
001 General Fund	24,674	-	-	-
160 Road Sales Tax District A	361,179	269,877	131,244	(138,633)
174 State of Emergency	350,000	350,000	350,000	-
299 Capital Projects Fund	-	-	(61,620)	(61,620)
Total other financing sources (uses)	735,853	619,877	419,624	(200,253)
NET CHANGE IN FUND BALANCE	(6,908,062)	(7,770,290)	(4,107,726)	3,662,564
FUND BALANCES				
BEGINNING OF YEAR	6,852,263	7,957,861	7,957,861	-
END OF YEAR	\$ (55,799)	\$ 187,571	\$ 3,850,135	\$ 3,662,564

LAFOURCHE PARISH GOVERNMENT

Fund #299- Capital Projects

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

Schedule 5.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
 Total Revenues	 -	 -	 -	 -
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	171,983	1,077,465	-	1,077,465
Other services	-	4,446	477,814	(473,368)
Operating services	1,235,805	1,535,805	-	1,535,805
Total current	171,983	2,617,717	477,814	2,139,903
Capital Outlay	24,818,752	29,014,637	6,865,340	22,149,297
 Total expenditures	 24,990,735	 31,632,353	 7,343,154	 24,289,199
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (24,990,735)	 (31,632,353)	 (7,343,154)	 24,289,199
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
001 General Fund	11,411,415	13,558,630	3,720,507	(9,838,123)
101 Animal Control Fund	-	60,000	13,363	(46,637)
102 Building Maintenance	431,967	661,733	127,553	(534,180)
103 Roads & Bridges	1,075,605	1,335,805	183,700	(1,152,105)
104 Drainage Maintenance	5,967,200	6,363,748	1,061,840	(5,301,908)
107 Board of Health	-	-	-	-
108 Royalty	204,283	247,113	74,322	(172,791)
110 Recreation	1,873,771	3,378,764	1,405,033	(1,973,731)
119 Library	58,000	85,960	27,960	(58,000)
160 Road Sales Tax District A	45,050	145,050	4,520	(140,530)
161 Road Sales Tax District 2	559,886	1,466,800	372,680	(1,094,120)
174 State of Emergency	500,000	600,000	290,056	(309,944)
206 Road Const Dist 3,5,6	102,047	68,464	61,620	(6,844)
 Total other financing sources (uses)	 22,229,224	 27,972,068	 7,343,154	 (20,628,914)
NET CHANGE IN FUND BALANCE	 (2,761,511)	 (3,660,286)	 -	 3,660,286
FUND BALANCES				
BEGINNING OF YEAR	56,810	(39,932)	(39,932)	-
END OF YEAR	\$ (2,704,701)	\$ (3,700,218)	\$ (39,932)	\$ 3,660,286

Non-Major Enterprise Funds



LAFOURCHE PARISH GOVERNMENT

ENTERPRISE FUNDS

December 31, 2017

501 SEWERAGE DISTRICT NO. 4 – MARYDALE COMMUNITY FUND

The Sewerage District No. 4 – Marydale Community was created by the Parish because it was their intent to accumulate the cost of providing services to the general public and those costs to be financed or recovered by charging a fee to the citizens who receive the services.

502 BROCATTO COMMUNITY SEWERAGE FUND

The Brocatto Community was created to provide service to services to the Alidore Community in Raceland. Residents who receive the services reimburse the district through assessed user fees.

503 SEWERAGE DISTRICT NO. 14 – DUGAS COMMUNITY FUND

The Sewerage District No. 14 – Dugas Community was created to provide service to Dugas Subdivision in Thibodaux. Residents who receive the services reimburse the district through assessed user fees.

504 RITA COMMUNITY SEWERAGE FUND

The Rita Community Sewerage Fund was created to provide service to the Rita Community in Thibodaux. The project was fully funded by a federal grant. Construction was completed in 2003.

505 MORRISTOWN COMMUNITY SEWERAGE PROJECT

The primary objective of the Morristown Community Sewerage Project is the development of viable urban communities by providing a suitable living environment for persons of low and moderate income.

506 SEWER DISTRICT NO. 2 FUND

In 2010, the Parish Council approved the dissolution of the Sewer District 2 Parish Board. The primary purpose of this sewer district is to provide service to West Thibodaux residents. The residents receiving the services reimburse the Parish through assessed user fees.



LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds Combining Statement of Net Position December 31, 2017

Schedule 6.1

	501	503	504	505
	Sewerage District 4 - Marydale Community	Sewerage District 14 Dugas Community	Rita Community Sewerage	Morristown Community Sewerage
ASSETS				
Current assets:				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivables	3,208	1,646	1,061	1,564
	<u>3,208</u>	<u>1,646</u>	<u>1,061</u>	<u>1,564</u>
Total current assets	<u>3,208</u>	<u>1,646</u>	<u>1,061</u>	<u>1,564</u>
Noncurrent assets:				
Capital Assets				
Property, Plant and Equipment	667,226	181,981	1,233,896	1,580,190
Accumulated Depreciation	(655,713)	(181,981)	(744,377)	(630,721)
Total Capital Assets	<u>11,513</u>	<u>-</u>	<u>489,519</u>	<u>949,469</u>
Total assets	<u>\$ 14,721</u>	<u>\$ 1,646</u>	<u>\$ 490,580</u>	<u>\$ 951,033</u>
LIABILITIES				
Current liabilities:				
Accounts Payable	\$ 2,544	\$ 1,574	\$ 1,547	\$ 1,679
Due to Other Funds	9,354	73,407	60,351	59,397
	<u>11,898</u>	<u>74,981</u>	<u>61,898</u>	<u>61,076</u>
Total current liabilities	<u>11,898</u>	<u>74,981</u>	<u>61,898</u>	<u>61,076</u>
NET POSITION				
Net Investment in capital assets	11,513	-	489,519	949,469
Unrestricted (deficit)	(8,690)	(73,335)	(60,837)	(59,512)
Total Net Position	<u>\$ 2,823</u>	<u>\$ (73,335)</u>	<u>\$ 428,682</u>	<u>\$ 889,957</u>

(continued)

LAFOURCHE PARISH GOVERNMENTNon-Major Enterprise Funds
Combining Statement of Net Position
December 31, 2017

Schedule 6.1

506

	Sewer District No. 2	Total
ASSETS		
Current assets:		
Cash and cash equivalents	\$ -	\$ -
Due from other funds	28,704	28,704
Receivables	3,064	10,543
	<u>31,768</u>	<u>39,247</u>
Total current assets		
Noncurrent assets:		
Capital Assets		
Property, Plant and Equipment	187,384	3,850,677
Accumulated Depreciation	(187,384)	(2,400,176)
Total Capital Assets	<u>-</u>	<u>1,450,501</u>
Total assets	<u>\$ 31,768</u>	<u>\$ 1,489,748</u>
LIABILITIES		
Current liabilities:		
Accounts Payable	\$ 5,081	\$ 12,425
Due to Other Funds	-	202,509
	<u>5,081</u>	<u>214,934</u>
Total current liabilities		
NET POSITION		
Net Investment in capital assets	-	1,450,501
Unrestricted (deficit)	26,687	(175,687)
Total Net Position	<u>\$ 26,687</u>	<u>\$ 1,274,814</u>

(concluded)

LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds

Combining Statement of Revenues, Expenses and Changes in Net Position December 31, 2017

Schedule 6.2

	501	503	504	505
	Sewerage District 4 - Marydale Community	Sewerage District 14 Dugas Community	Rita Community Sewerage	Morristown Community Sewerage
OPERATING REVENUES				
Sewerage Charges and Assessments	\$ 43,710	\$ 20,372	\$ 13,964	\$ 16,680
OPERATING EXPENSES				
Professional services	7,044	3,139	679	913
Operating services	33,901	22,195	18,141	17,104
Other services	957	726	1,147	849
Supplies	24	-	-	-
Depreciation	1,919	-	60,856	70,857
Total operating expenses	43,845	26,060	80,823	89,723
OPERATING INCOME (LOSS) BEFORE CONTRIBUTIONS	(135)	(5,688)	(66,859)	(73,043)
Transfers in	-	-	-	-
CHANGE IN NET POSITION	(135)	(5,688)	(66,859)	(73,043)
NET POSITION:				
BEGINNING OF YEAR	2,958	(67,647)	495,541	963,000
END OF YEAR	\$ 2,823	\$ (73,335)	\$ 428,682	\$ 889,957

(continued)

LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds

Combining Statement of Revenues, Expenses and Changes in Net Position
December 31, 2017

Schedule 6.2

506

	Sewer District No. 2	Total
OPERATING REVENUES		
Sewerage Charges and Assessments	\$ 39,202	\$ 133,928
OPERATING EXPENSES		
Professional services	1,617	13,392
Operating services	40,289	131,630
Other services	158	3,837
Supplies	-	24
Depreciation	-	133,632
Total operating expenses	42,064	282,515
OPERATING INCOME (LOSS) BEFORE CONTRIBUTIONS	(2,862)	(148,587)
Transfers in	-	-
CHANGE IN NET POSITION	(2,862)	(148,587)
NET POSITION:		
BEGINNING OF YEAR	29,549	1,423,401
END OF YEAR	\$ 26,687	\$ 1,274,814

(concluded)

LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds
Combining Statement of Cash Flows
December 31, 2017

Schedule 6.3

	501 Sewerage District 4 - Marydale Community	503 Sewerage District 14 Dugas Community	504 Rita Community Sewerage	505 Morristown Community Sewerage
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	\$ 43,846	\$ 20,378	\$ 13,922	\$ 16,641
Cash Payments for Operating Costs	(43,846)	(20,378)	(13,922)	(16,641)
Net Cash Provided by (Used in) Operating Activities	-	-	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-	-
CASH AND CASH EQUIVALENTS:				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ -	\$ -	\$ -
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating (Loss)	(135)	(5,688)	(66,859)	(73,043)
Adjustments to Reconcile Operating (Loss) to Net Cash Provided by (Used in) Operating Activities				
Depreciation	1,919	-	60,856	70,857
(Increase) Decrease in Receivables:	136	6	(42)	(39)
Increase (Decrease) in Liabilities:				
Accounts Payable	228	462	(543)	(662)
Contracts and Retainages	-	-	-	-
Due to Other Funds	(2,148)	5,220	6,588	2,887
Net Cash Provided by (Used In) Operating Activities	\$ -	\$ -	\$ -	\$ -
Significant non-cash transactions:				
Capital contributions	\$ -	\$ -	\$ -	\$ -

(continued)

LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds
Combining Statement of Cash Flows
December 31, 2017

Schedule 6.3

506

	Sewer District No. 2	Total
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	\$ 10,517	\$ 105,304
Cash Payments for Operating Costs	(10,517)	(105,304)
Net Cash Provided by (Used in) Operating Activities	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-
CASH AND CASH EQUIVALENTS:		
BEGINNING OF YEAR	-	-
END OF YEAR	\$ -	\$ -
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		
Operating (Loss)	(2,862)	(148,587)
Adjustments to Reconcile Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Depreciation	-	133,632
(Increase) Decrease in Receivables:	(28,685)	(28,624)
Increase (Decrease) in Liabilities:		
Accounts Payable	2,413	1,898
Contracts and Retainages	-	-
Due to Other Funds	29,134	41,681
Net Cash Provided by (Used In) Operating Activities	\$ -	\$ -
Significant non-cash transactions:		
Capital contributions	\$ -	\$ -

(concluded)

Schedule of Compensation



LAFOURCHE PARISH GOVERNMENT
SCHEDULE OF COMPENSATION PAID TO COUNCIL AND PRESIDENT
For the Year Ended December 31, 2017

The Schedule of compensation paid to Council members is presented in compliance with House Concurrent Resolution 54 of the 1979 Session of Louisiana Legislature. Compensation of the Council is included in the legislative expenditures of the General Fund. In accordance with LA R.S.33:1233, the members have elected the monthly payment method of compensation. Under this method, members receive semi-monthly salary payments in-lieu of per diem payments.

Compensation of the President is included in the executive expenditures of the General Fund. The Parish President's yearly salary is set in accordance with Ordinance 5444 (Amended in 2017 in Ordinance 5971), which takes the average of the base salaries of the Sheriff, the Clerk of Court, and the Assessor in Lafourche Parish.

COUNCIL MEMBERS:		
	Jerry Jones	\$17,685.46
	Luci Sposito	\$17,685.46
	Michael Gros	\$17,685.46
	Aaron "Bo" Melvin	\$17,685.46
	James Bourgeois	\$17,685.46
	Corey Perrillioux	\$19,899.10
	Armand Autin	\$17,685.46
	Jerry LaFont	\$17,685.46
	Daniel Lorraine	<u>\$17,685.46</u>
	Total	\$161,382.78
PARISH PRESIDENT:		
	James B. Cantrelle	\$142,502.10

LAFOURCHE PARISH GOVERNMENT

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

For the Year Ended December 31, 2017

Agency Head Name: James B. Cantrelle, Parish President

Purpose	Amount
Salary	\$142,502.10
Benefits-insurance	\$12,941.76
Benefits-retirement	\$0.00
Fuel	\$2,421.42
Vehicle provided by government	\$476.66
Per diem	\$0.00
Reimbursements	\$1,081.35
Travel	\$0.00
Registration fees	\$0.00
Conference travel	\$0.00
Continuing professional education fees	\$0.00
Housing	\$0.00
Unvouchered expenses*	\$0.00
Special meals	\$0.00

*An example of an unvouchered expense would be a travel advance

Lafourche Parish Government:

Note:

- This schedule is required for all local auditees, including quasi-public entities.

Statistical Section (Unaudited)



LAFOURCHE PARISH GOVERNMENT

Statistical Section

December 31, 2017

This part of the Lafourche Parish comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the overall financial health of Lafourche Parish.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how Lafourche Parish's financial performance and well-being have changed over time.	192-201
Revenue Capacity Information These schedules contain information to help the reader assess factors affecting one of Lafourche Parish's revenue sources, ad valorem tax.	202-211
Debt Capacity Information These schedules present information to help the reader assess the affordability of Lafourche Parish's current levels of outstanding debt and Lafourche Parish's ability to issue additional debt in the future.	212-219
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which Lafourche Parish's financial activities take place.	220-223
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in Lafourche Parish's financial report relates to the services Lafourche Parish provides and the activities it performs.	224-230

LAFOURCHE PARISH GOVERNMENT

NET POSITION BY COMPONENT

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-1

	Fiscal Year					
	2017	2016	2015	2014	2013	2012
Governmental Activities						
Net Investments in Capital Assets	86,479	80,101	65,175	40,589	34,851	51,148
Restricted	24,865	24,865	25,523	18,787	37,495	38,436
Unrestricted (deficit)	35,730	38,530	39,408	62,760	32,301	571
Total governmental activities net position	<u>\$ 147,075</u>	<u>\$ 143,496</u>	<u>\$ 130,106</u>	<u>\$ 122,135</u>	<u>\$ 104,647</u>	<u>\$ 90,155</u>
Business Type Activities						
Net Investments in Capital Assets	1,960	2,209	2,477	2,762	3,063	3,367
Restricted for:	-	-	-	-	-	-
Unrestricted (deficit)	(220)	(212)	(231)	(221)	(198)	(258)
Total business type activities net position	<u>\$ 1,739</u>	<u>\$ 1,997</u>	<u>\$ 2,247</u>	<u>\$ 2,541</u>	<u>\$ 2,864</u>	<u>\$ 3,109</u>
Primary Government						
Net Investment in Capital Assets	88,439	82,309	67,652	43,351	37,914	54,515
Restricted for:	24,865	24,865	25,524	18,787	37,495	38,436
Unrestricted (deficit)	35,510	3,818	39,177	62,539	32,103	313
Total primary government net position	<u>\$ 148,814</u>	<u>\$ 110,993</u>	<u>\$ 132,353</u>	<u>\$ 124,677</u>	<u>\$ 107,512</u>	<u>\$ 93,264</u>

Source: Audited Comprehensive Annual Financial Reports

LAFOURCHE PARISH GOVERNMENT

NET POSITION BY COMPONENT

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-1

2011	2010	2009	2008
44,069	48,363	48,259	16,135
13,441	7,181	12,781	5,251
26,458	27,749	19,280	40,348
<u>\$ 83,967</u>	<u>\$ 83,293</u>	<u>\$ 80,320</u>	<u>\$ 61,734</u>

2,789	3,020	3,225	2,182
-	-	-	-
(257)	(243)	(251)	(215)
<u>\$ 2,532</u>	<u>\$ 2,777</u>	<u>\$ 2,974</u>	<u>\$ 1,966</u>

46,858	51,383	51,484	18,317
13,441	7,181	12,781	5,251
26,202	27,506	19,029	40,133
<u>\$ 86,500</u>	<u>\$ 86,070</u>	<u>\$ 83,295</u>	<u>\$ 63,701</u>

LAFOURCHE PARISH GOVERNMENT

CHANGES IN NET POSITION

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-2

	Fiscal Year					
	2017	2016	2015	2014	2013	2012
EXPENSES						
Governmental Activities						
General Government	9,998	5,174	12,709	10,854	9,683	5,037
Public Safety	2,876	2,708	3,337	1,239	10,239	11,461
Public Works	28,064	28,665	30,782	29,576	24,463	23,984
Health & Community Services	8,308	8,430	10,304	9,085	8,598	7,100
Culture and Recreation	8,228	8,082	7,510	6,889	8,154	6,442
Depreciation	-	-	-	-	-	-
Interest and Fiscal Charges	1,429	1,162	1,439	1,759	1,900	2,125
Total governmental activities expenses	<u>\$ 58,903</u>	<u>\$ 54,221</u>	<u>\$ 66,080</u>	<u>\$ 59,403</u>	<u>\$ 63,036</u>	<u>\$ 56,149</u>
Business-Type Activities						
Sewer	472	465	524	536	517	488
Total primary government expenses	<u>\$ 59,375</u>	<u>\$ 54,686</u>	<u>\$ 66,605</u>	<u>\$ 59,939</u>	<u>\$ 63,553</u>	<u>\$ 56,637</u>
PROGRAM REVENUES						
Governmental Activities						
Charges for services:						
General Government	3,030	3,284	3,650	3,939	3,619	3,364
Public Safety	-	-	-	13	92	-
Public Works	45	37	18	44	55	75
Health & Community Services	52	39	42	52	51	39
Culture and Recreation	84	86	57	149	1	-
Depreciation	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Operating grants and contributions	7,863	12,000	8,105	9,614	14,843	18,640
Capital grants and contributions	4,581	3,006	5,980	11,162	9,554	3,482
Total governmental activities revenues	<u>\$ 15,655</u>	<u>\$ 18,452</u>	<u>\$ 17,852</u>	<u>\$ 24,974</u>	<u>\$ 28,215</u>	<u>\$ 25,600</u>
Business-Type Activities						
Charges for services:						
Sewer	215	215	218	213	208	204
Operating grants and contributions	-	-	-	-	-	-
Capital grants and contributions	-	-	12	-	64	861
Total business-type activities revenues	<u>\$ 215</u>	<u>\$ 215</u>	<u>\$ 230</u>	<u>\$ 213</u>	<u>\$ 272</u>	<u>\$ 1,065</u>
Total primary government revenues	<u>\$ 15,870</u>	<u>\$ 18,667</u>	<u>\$ 18,082</u>	<u>\$ 25,187</u>	<u>\$ 28,488</u>	<u>\$ 26,665</u>

LAFOURCHE PARISH GOVERNMENT

CHANGES IN NET POSITION

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-2

2011	2010	2009	2008
13,533	8,080	7,525	7,558
10,108	9,634	8,609	1,790
21,477	22,149	23,297	32,625
10,269	13,112	8,414	6,667
5,366	4,844	4,267	1,912
-	-	-	-
1,487	1,699	1,810	1,197
<u>\$ 62,241</u>	<u>\$ 59,518</u>	<u>\$ 53,922</u>	<u>\$ 51,750</u>

439	414	362	306
<u>\$ 62,680</u>	<u>\$ 59,932</u>	<u>\$ 54,284</u>	<u>\$ 52,056</u>

3,254	3,314	3,232	3,305
-	-	-	-
95	131	96	-
33	38	41	-
-	-	-	-
-	-	-	-
-	-	-	-
19,299	18,075	12,346	6,206
3,349	3,349	3,349	9,076
<u>\$ 26,030</u>	<u>\$ 24,907</u>	<u>\$ 19,064</u>	<u>\$ 18,588</u>

195	183	102	104
-	-	-	-
-	-	-	-
<u>\$ 195</u>	<u>\$ 183</u>	<u>\$ 102</u>	<u>\$ 104</u>
<u>\$ 26,224</u>	<u>\$ 25,090</u>	<u>\$ 19,167</u>	<u>\$ 18,691</u>

LAFOURCHE PARISH GOVERNMENT

CHANGES IN NET POSITION

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-2

	Fiscal Year					
	2017	2016	2015	2014	2013	2012
Net (expense)/revenue						
Governmental activities	(43,248)	(35,769)	(48,228)	(34,429)	(34,821)	(30,549)
Business-type activities	(257)	(250)	(295)	(323)	(245)	577
Total primary government net expense	<u>\$ (43,505)</u>	<u>\$ (36,019)</u>	<u>\$ (48,523)</u>	<u>\$ (34,751)</u>	<u>\$ (35,065)</u>	<u>\$ (29,973)</u>
General Revenues and Other Changes in Net Position						
Governmental Activities						
Taxes:						
Ad Valorem (property) taxes	26,470	25,815	25,653	25,400	24,019	22,535
Sales and use taxes	12,942	13,562	15,354	16,623	16,480	10,643
Other	2,695	2,845	2,885	3,023	3,246	2,406
Grants not restricted to specific programs	2,457	4,212	8,184	478	4,911	-
Interest and investment earnings	490	214	55	9	31	49
Miscellaneous	1,771	1,638	3,479	6,392	625	237
Total governmental activities gen revenues	<u>\$ 46,826</u>	<u>\$ 48,286</u>	<u>\$ 55,611</u>	<u>\$ 51,925</u>	<u>\$ 49,313</u>	<u>\$ 35,869</u>
Business-Type Activities	-	-	-	-	-	-
Total primary governmental gen revenues	<u>\$ 46,826</u>	<u>\$ 48,286</u>	<u>\$ 55,611</u>	<u>\$ 51,925</u>	<u>\$ 49,313</u>	<u>\$ 35,869</u>
Change in Net Position						
Governmental activities	3,579	12,517	7,383	17,496	14,492	5,320
Business-type activities	(257)	(250)	(295)	(323)	(245)	577
Total primary government net expense	<u>\$ 3,321</u>	<u>\$ 12,267</u>	<u>\$ 7,088</u>	<u>\$ 17,173</u>	<u>\$ 14,248</u>	<u>\$ 5,896</u>

Source: Audited Comprehensive Annual Financial Reports

LAFOURCHE PARISH GOVERNMENT

CHANGES IN NET POSITION

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-2

2011	2010	2009	2008
(36,211)	(34,611)	(34,858)	(33,162)
(245)	(231)	(260)	(203)
<u>\$ (36,456)</u>	<u>\$ (34,842)</u>	<u>\$ (35,117)</u>	<u>\$ (33,365)</u>

22,516	21,942	19,744	15,012
10,674	10,302	9,838	10,976
2,813	2,697	2,946	2,708
-	112	112	9,072
84	150	155	717
799	2,380	346	744
<u>\$ 36,886</u>	<u>\$ 37,583</u>	<u>\$ 33,141</u>	<u>\$ 39,227</u>

-	-	-	-
<u>\$ 36,886</u>	<u>\$ 37,583</u>	<u>\$ 33,141</u>	<u>\$ 39,227</u>

674	2,972	(1,717)	6,065
(245)	(231)	(260)	(203)
<u>\$ 429</u>	<u>\$ 2,741</u>	<u>\$ (1,976)</u>	<u>\$ 5,862</u>

LAFOURCHE PARISH GOVERNMENT
FUND BALANCES OF GOVERNMENTAL FUNDS
TEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

Exhibit X-3

	Fiscal Year					
	2017	2016	2015	2014	2013	2012
GENERAL FUND						
Non-spendable	885	860	2,776	1,150	17	133
Unassigned	170	1,920	1,762	2,806	2,904	1,736
Total	<u>\$ 1,055</u>	<u>\$ 2,780</u>	<u>\$ 4,538</u>	<u>\$ 3,956</u>	<u>\$ 2,922</u>	<u>\$ 1,869</u>
ALL OTHER GOVERNMENTAL FUNDS						
Restricted and Committed*	61,994	68,505	68,926	67,020	72,430	71,417
Unassigned	1,009	(33)	(41)	(261)	(531)	(297)
Total	<u>\$ 63,003</u>	<u>\$ 68,472</u>	<u>\$ 68,885</u>	<u>\$ 66,759</u>	<u>\$ 71,900</u>	<u>\$ 71,120</u>

Note: Includes Prepaid Insurance, Capital Projects, and Debt Service Funds.
All fund balances in Debt Service Funds are restricted to pay future debt service.

Source: Audited Comprehensive Annual Financial Reports

LAFOURCHE PARISH GOVERNMENT
FUND BALANCES OF GOVERNMENTAL FUNDS
TEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

Exhibit X-3

2011	2010	2009	2008
63	465	454	920
989	1,158	1,861	2,093
<u>\$ 1,051</u>	<u>\$ 1,624</u>	<u>\$ 2,314</u>	<u>\$ 3,013</u>
45,914	7,388	12,860	14,675
-	36,115	35,530	32,199
<u>\$ 45,914</u>	<u>\$ 43,503</u>	<u>\$ 48,389</u>	<u>\$ 46,874</u>

LAFOURCHE PARISH GOVERNMENT
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

Exhibit X-4

	Fiscal Year					
	2017	2016	2015	2014	2013	2012
REVENUES						
Taxes	42,108	42,222	43,892	45,045	43,745	35,584
Federal Grants	8,517	6,713	9,700	10,382	14,500	12,139
State Funds	4,371	4,653	6,454	9,803	9,022	8,373
Local Revenues	850	5,124	9,356	1,350	4,900	1,599
Charges for Services	2,609	2,726	2,899	3,328	2,925	2,543
Fines and Forfeitures	602	720	869	870	893	957
Investment	490	214	55	9	31	49
Other	477	154	238	647	625	237
Total Revenues	\$ 60,024	\$ 62,526	\$ 73,463	\$ 71,435	\$ 76,643	\$ 61,480
EXPENDITURES						
General Government	9,007	8,936	9,696	8,850	8,160	7,480
Public Safety	2,820	2,705	3,326	1,228	2,785	2,582
Public Works	23,633	22,724	25,112	24,207	24,449	23,814
Community Services	8,117	8,211	10,055	8,705	8,388	7,042
Culture and Recreation	6,870	7,354	6,339	6,539	7,209	5,549
Debt Service						
Principal	3,110	3,020	3,400	3,040	2,915	2,790
Interest	1,389	1,482	1,539	1,847	1,647	1,337
Bond Issuance Costs	-	-	-	-	1,525	-
Capital Outlay	14,195	20,018	13,041	21,909	21,024	11,649
Total Expenditures	\$ 69,140	\$ 74,450	\$ 72,506	\$ 76,326	\$ 78,103	\$ 62,244
Excess (Deficiency) of revenues over (under) expenditures	\$ (9,116)	\$ (11,924)	\$ 957	\$ (4,891)	\$ (1,460)	\$ (764)
OTHER FINANCING SOURCES (USES)						
Issuance of long term debt	-	-	-	-	-	-
Proceeds from Federal Loan	-	-	-	-	-	-
Certificate of indebtedness proceeds	-	-	-	-	10,675	23,665
Payments to Refunded Bond Escrow	-	-	-	-	-	-
Premium on Refunded Bonds	-	-	-	-	1,592	1,658
Issuance costs	-	-	-	-	-	(672)
Refunding of Bonds	-	-	-	-	(12,267)	-
Transfers In	21,128	19,251	21,496	26,982	32,830	19,338
Transfers Out	(21,128)	(19,251)	(21,496)	(26,982)	(32,830)	(19,338)
Proceeds from capital lease	-	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,651
Net change in fund balances	\$ (9,116)	\$ (11,924)	\$ 957	\$ (4,891)	\$ (1,460)	\$ 23,887
Debt service as a percentage of noncapital expenditures	8.2%	8.3%	8.3%	9.0%	8.0%	8.2%

Source: Audited Comprehensive Annual Financial Reports.

LAFOURCHE PARISH GOVERNMENT
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

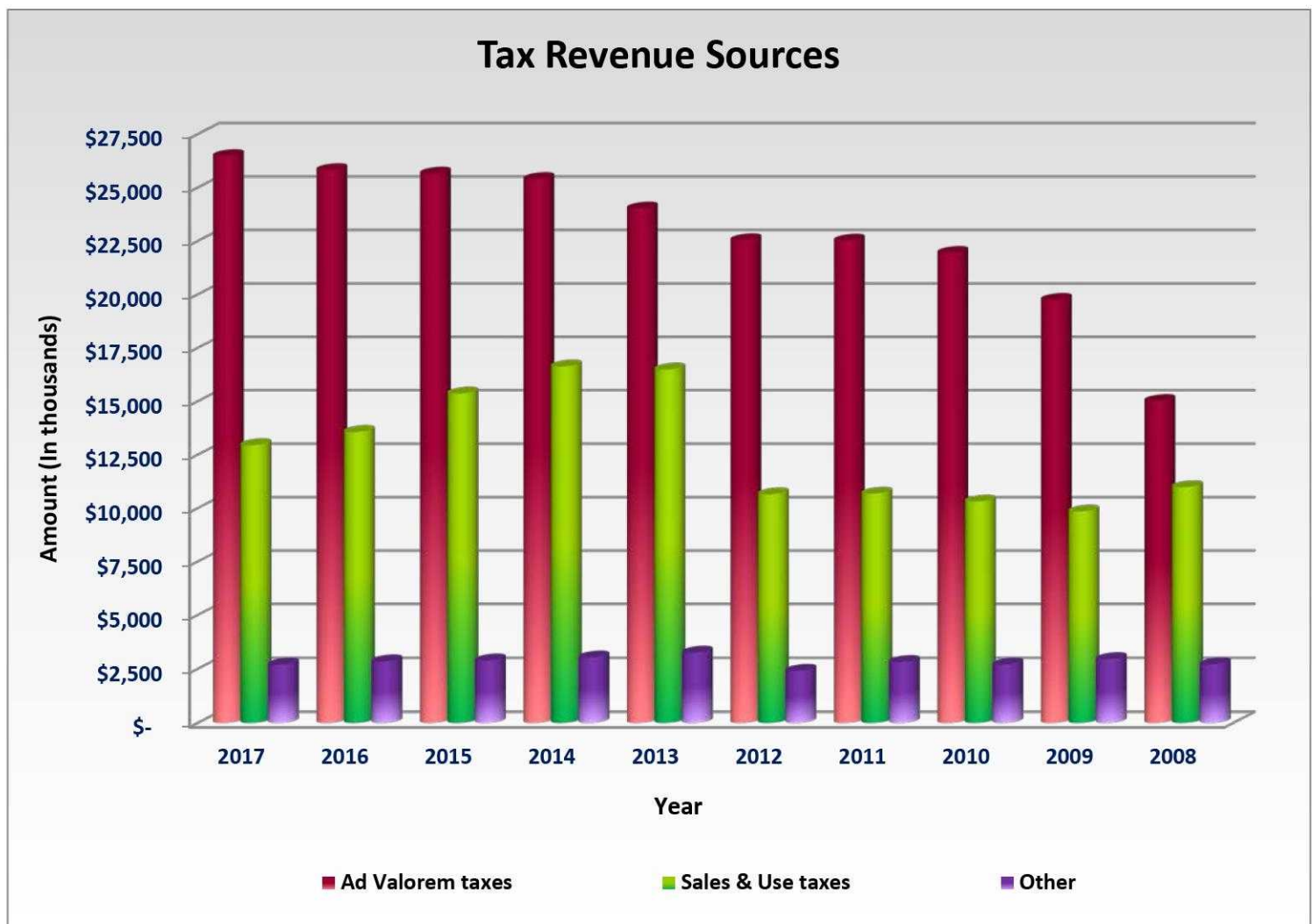
Exhibit X-4

2011	2010	2009	2008
36,003	34,941	32,528	28,695
11,957	12,733	8,872	12,503
9,448	6,981	5,815	9,573
1,202	1,608	1,254	830
2,356	2,203	2,223	2,195
1,068	1,321	1,171	1,110
84	150	155	717
799	2,554	519	1,904
<u>\$ 62,916</u>	<u>\$ 62,491</u>	<u>\$ 52,537</u>	<u>\$ 57,527</u>
8,261	8,240	7,642	6,961
3,585	2,582	1,925	1,777
21,304	21,876	23,038	27,901
10,220	13,065	8,191	6,430
5,042	4,243	3,599	1,779
2,685	2,580	2,485	3,965
1,447	1,552	1,659	1,643
-	-	-	-
4,063	13,548	15,039	6,868
<u>\$ 56,607</u>	<u>\$ 67,686</u>	<u>\$ 63,577</u>	<u>\$ 57,326</u>
<u>\$ 6,308</u>	<u>\$ (5,195)</u>	<u>\$ (11,040)</u>	<u>\$ 202</u>
-	-	-	10,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
18,152	19,518	24,412	17,869
(18,152)	(19,518)	(24,412)	(17,869)
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>
\$ 6,308	\$ (5,195)	\$ (11,040)	\$ 10,202
7.9%	7.6%	8.5%	11.1%

LAFOURCHE PARISH GOVERNMENT
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
TEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

Exhibit X-5

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Taxes:										
Ad Valorem taxes	26,470	25,815	25,653	25,400	24,019	22,535	22,516	21,942	19,744	15,012
Sales & Use taxes	12,942	13,562	15,354	16,623	16,480	10,643	10,674	10,302	9,838	10,976
Other	2,695	2,845	2,885	3,023	3,246	2,406	2,813	2,697	2,946	2,708
Total	<u>\$ 42,108</u>	<u>\$ 42,222</u>	<u>\$ 43,892</u>	<u>\$ 45,045</u>	<u>\$ 43,745</u>	<u>\$ 35,584</u>	<u>\$ 36,003</u>	<u>\$ 34,941</u>	<u>\$ 32,528</u>	<u>\$ 28,695</u>



Source: Audited Comprehensive Annual Financial Reports



LAFOURCHE PARISH GOVERNMENT
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF PROPERTY
TEN FISCAL YEARS
(unaudited)
(in thousands)

Exhibit X-6

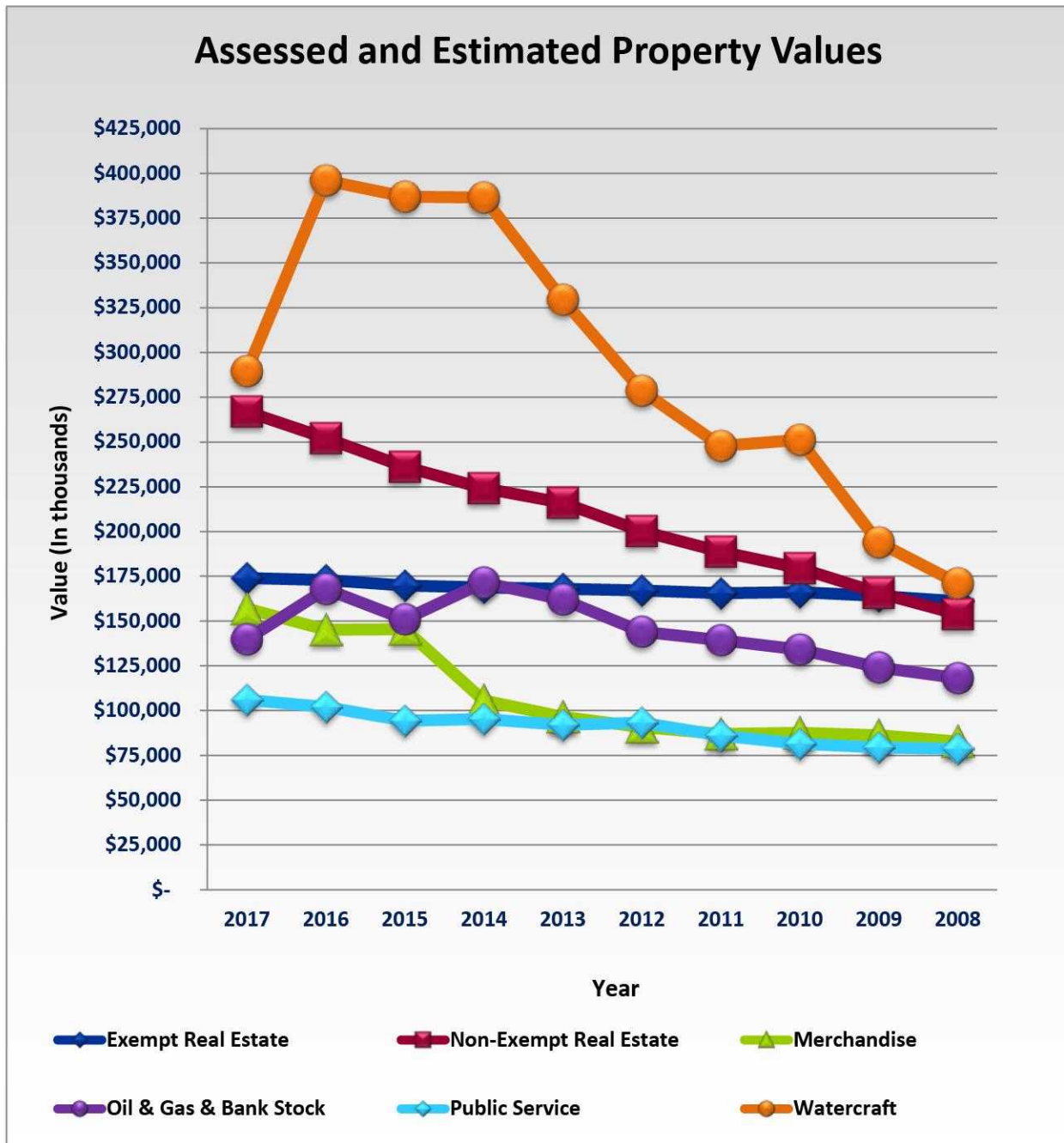
Year	Exempt Real Estate	Non- Exempt Real Estate	Merchandise	Oil & Gas & Bank Stock	Public Service	Watercraft	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Total Assesd Value to Total Estimated Actual Value*
2017	174,021	266,983	157,004	139,815	106,014	289,508	1,133,345	28.93	8,742,944	12.96%
2016	172,900	252,096	145,178	167,816	101,972	395,982	1,235,945	28.14	9,384,359	13.17%
2015	169,837	236,189	145,490	151,001	94,340	387,047	1,183,904	28.70	8,994,535	13.16%
2014	168,840	224,159	105,715	171,502	95,324	386,454	1,151,994	28.70	8,735,758	13.19%
2013	168,069	216,025	96,589	162,036	92,078	329,444	1,064,241	28.70	8,129,708	13.09%
2012	167,126	200,192	90,784	144,071	93,326	278,688	974,188	28.70	7,470,109	13.04%
2011	165,588	188,768	86,966	139,370	86,121	247,873	914,686	29.04	7,049,437	12.98%
2010	166,192	179,555	87,583	134,180	81,495	251,167	900,172	29.04	6,936,317	12.98%
2009	164,030	165,775	86,252	124,176	79,544	194,004	813,782	29.04	6,312,445	12.89%
2008	161,085	153,844	82,788	118,165	78,649	171,140	765,672	20.94	5,944,512	12.88%

Note: Residential properties are assessed at 10% of fair market value, other property excluding land are to be assessed at 15%, and public service properties excluding land are assessed at 25% of fair market value.

Source: Lafourche Parish Assessor's Office

LAFOURCHE PARISH GOVERNMENT
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF PROPERTY
 TEN FISCAL YEARS
 (unaudited)
 (in thousands)

Exhibit X-6



LAFOURCHE PARISH GOVERNMENT

PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS* TEN YEARS (unaudited)

Exhibit X-7

Year	Parish Direct Operating Millage●	Overlapping Rates				Total Direct & Overlapping Rates	Total Parish Direct Millage
		Parish Operating Millage◆	School Millage	Special Districts Millage◆	Direct Special Districts Millage■		
2017	9.80	19.13	43.30	17.45	42.67	132.35	28.93
2016	9.62	18.52	43.30	17.45	39.99	128.88	28.14
2015	10.09	18.61	43.30	17.63	40.78	130.41	28.70
2014	10.09	18.61	43.30	18.02	41.78	131.80	28.70
2013	10.09	18.61	43.30	18.05	41.76	131.81	28.70
2012	10.09	18.61	43.30	18.02	43.45	133.47	28.70
2011	10.21	18.83	43.30	18.07	41.64	132.05	29.04
2010	10.21	18.83	43.30	18.07	40.64	131.05	29.04
2009	10.21	18.83	43.30	17.93	39.64	129.91	29.04
2008	9.09	11.85	43.30	24.21	43.22	131.67	20.94

Note: Not included are the following: Bayou Blue Fire District, Central Lafourche Ambulance, Drainage District 1, Drainage District 5, Fire District 1, Fire District 2, Fire District 4, Fire District 5, Fire District 6, Fire T&L #6, Fire District 7, Fire District 8-C, Fire District 9, Recreation District 1, Recreation District 2, Recreation District 8, Recreation District 11, Forestry Tax .08/AC, Hospital District 2, LTC Fee (Finance), LTC (Public Service), North Lafourche Levee LB, and North Lafourche Levee RB. These represent isolated areas that affect less than a majority of Parish residents.

◆ In 2009, the millage dedicated to libraries was transferred from the separate special districts millage to parish operating millage due to the consolidation of Lafourche Parish Library operations and Parish operations.

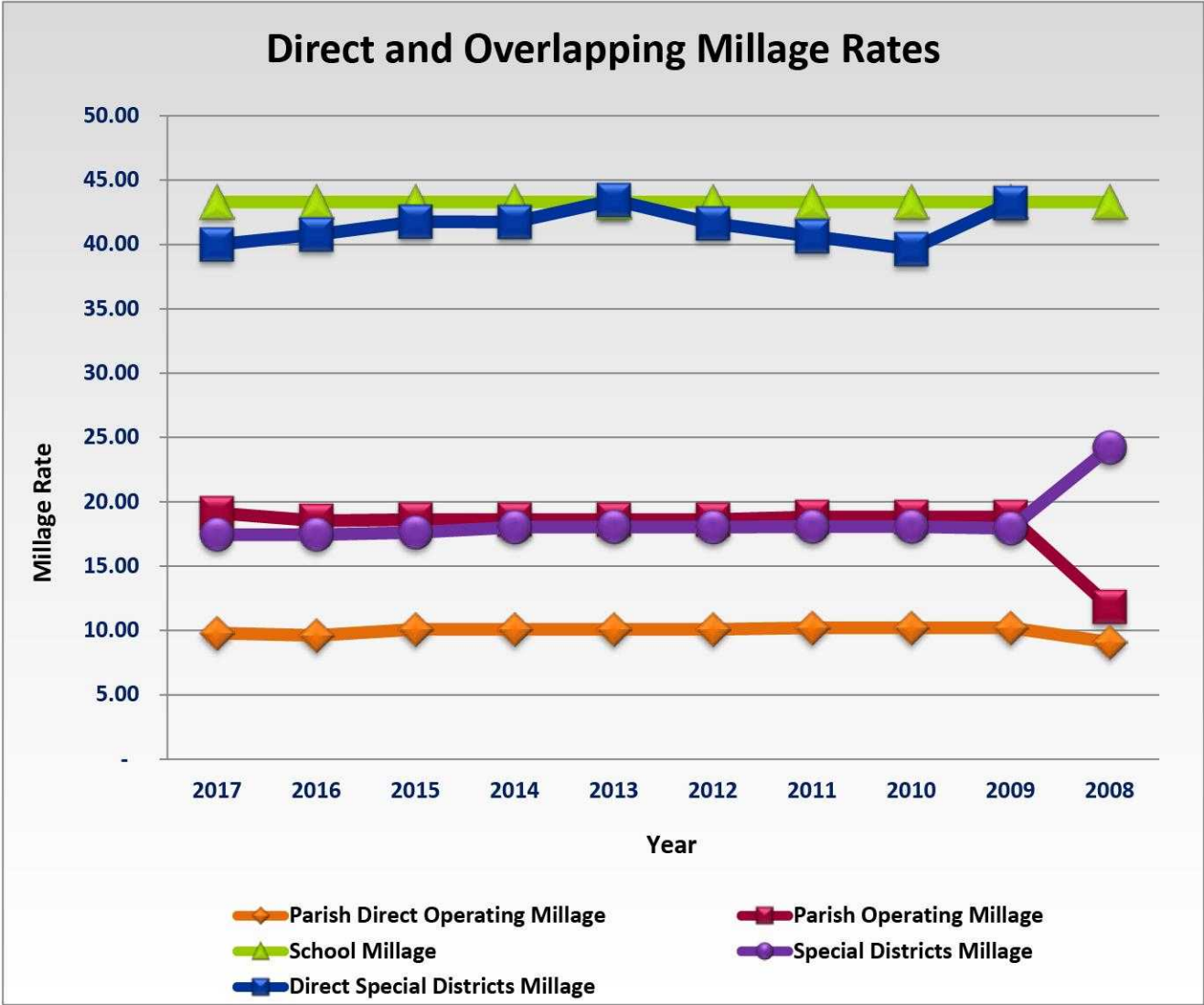
● Parish Direct Operating Millage consists of Criminal, Parish Council, Road District #1, and Special Service #1 millage totals

■ Direct Special Districts Millage consists of Bayou Lafourche Fresh Water, Fire District 3, Greater Lafourche Port, Hospital District 1, Lafourche Ambulance, South Lafourche Levee, Special Education District, Veterans District, and Water District #1

Source: Lafourche Parish Assessor's Office

LAFOURCHE PARISH GOVERNMENT
 PROPERTY TAX RATES
 DIRECT AND OVERLAPPING GOVERNMENTS*
 TEN YEARS
 (unaudited)

Exhibit X-7



LAFOURCHE PARISH GOVERNMENT

PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND TEN YEARS AGO
(unaudited)
(in thousands)

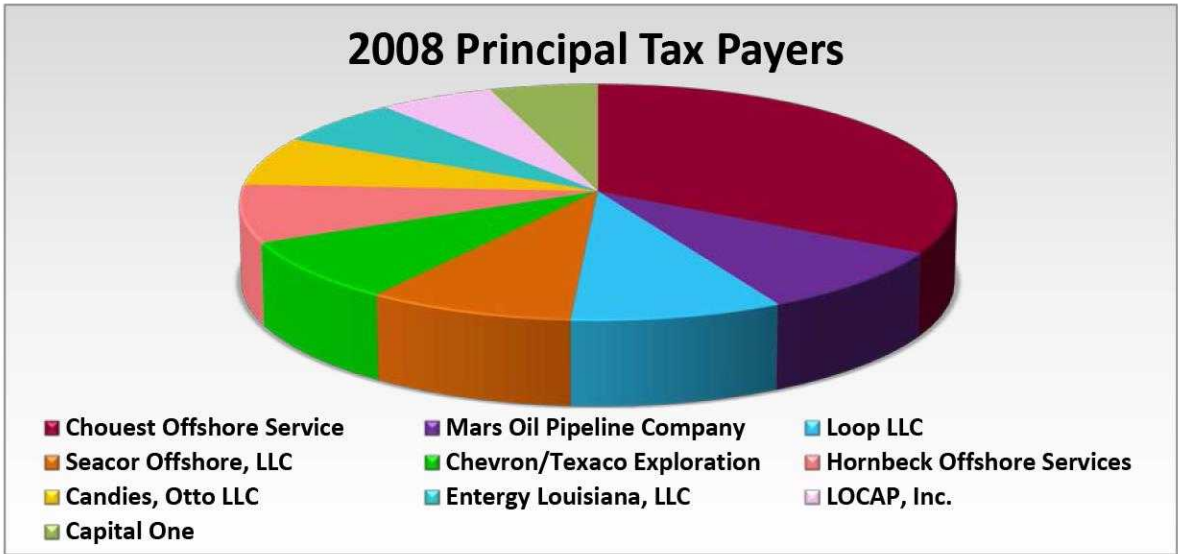
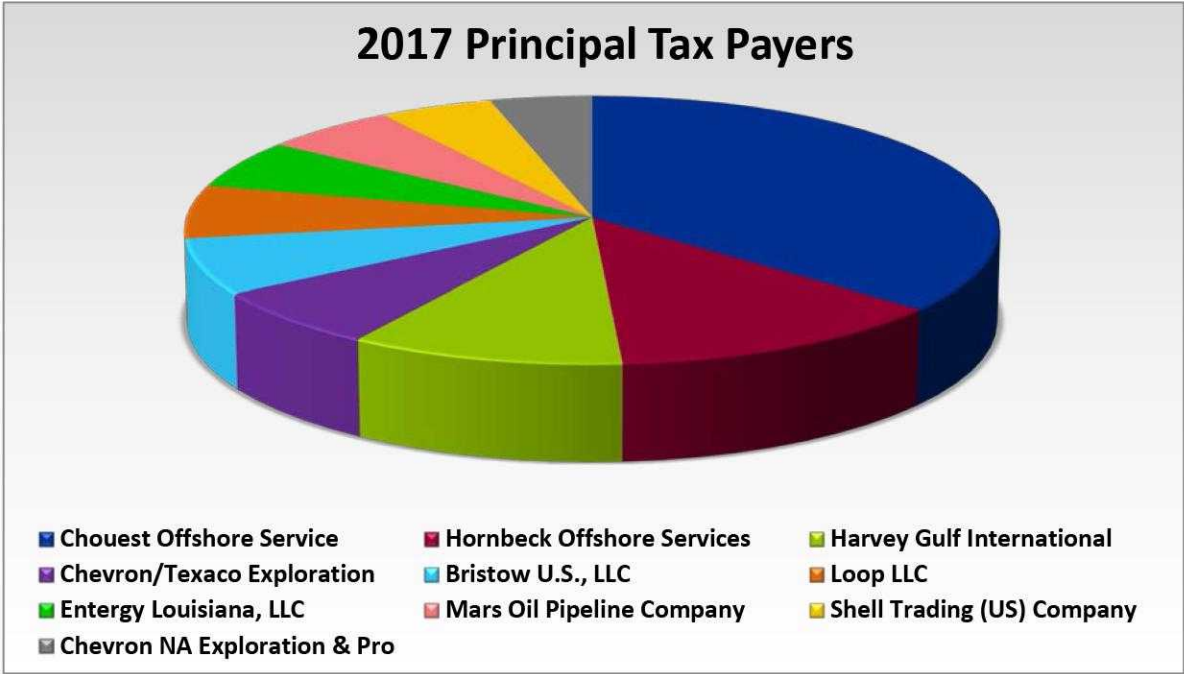
Exhibit X-8

Taxpayer	2017			2008		
	Assesed Valuation	Rank	Percentage of Total Assesed Valuation	Assesed Valuation	Rank	Percentage of Total Assesed Valuation
Chouest Offshore Service	105,451	1	8.53%	51,342	1	6.71%
Hornbeck Offshore Services	36,708	2	2.97%	12,100	6	1.58%
Harvey Gulf International	29,188	3	2.36%			
Chevron/Texaco Exploration	19,886	4	1.61%	12,737	5	1.66%
Bristow U.S., LLC	19,408	5	1.57%			
Loop LLC	18,765	6	1.52%	13,493	3	1.76%
Entergy Louisiana, LLC	17,103	7	1.38%	9,700	8	1.27%
Mars Oil Pipeline Company	16,870	8	1.36%	13,661	2	1.78%
Shell Trading (US) Company	14,340	9	1.16%			
Chevron NA Exploration & Pro	12,891	10	1.04%			
Seacor Offshore, LLC				13,266	4	1.73%
Candies, Otto LLC				10,349	7	1.35%
LOCAP, Inc.				8,751	9	1.14%
Capital One				8,212	10	1.07%
	<u>\$ 290,610</u>		<u>23.51%</u>	<u>\$ 153,612</u>		<u>20.06%</u>

Source: Lafourche Parish Assessor's Office

LAFOURCHE PARISH GOVERNMENT
 PRINCIPAL PROPERTY TAX PAYERS
 CURRENT YEAR AND TEN YEARS AGO
 (unaudited)
 (in thousands)

Exhibit X-8



LAFOURCHE PARISH GOVERNMENT
PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEARS
(unaudited)

Exhibit X-9

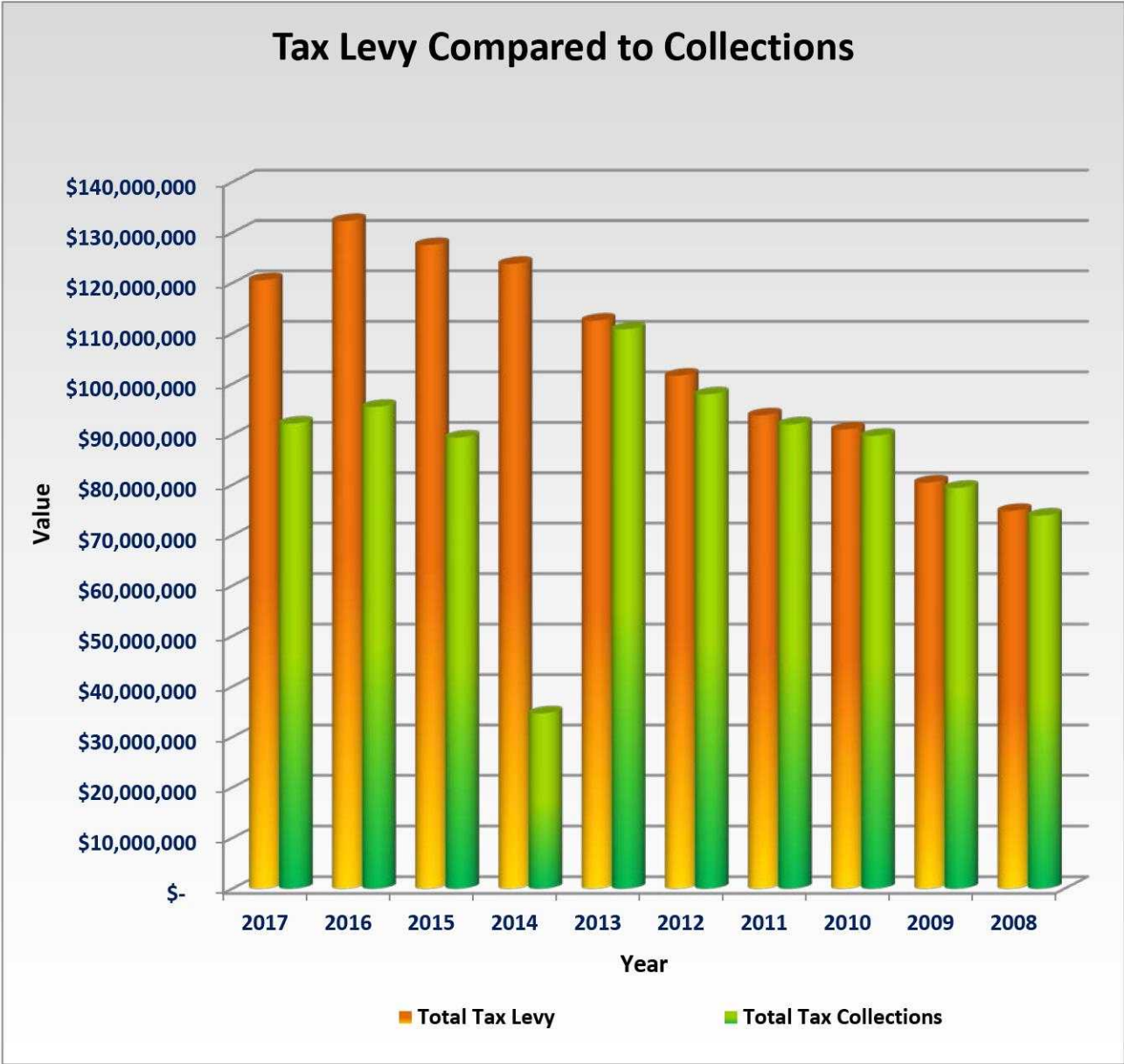
Fiscal Year Ended December 31	Collection Year Ended December 31	Total Tax Levy♦	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Collections	Percent of Levy		Total Tax Collections	Percent of Levy
2017	2018	\$120,570,454	\$92,132,221	76.4%	-	92,132,221	76.4%
2016	2017	132,292,203	95,435,021	72.1%	-	95,435,021	72.1%
2015	2016	127,527,104	57,306,689	44.9%	32,058,403	89,365,092	70.1%
2014	2015	123,775,643	34,420,426	27.8%	260,345	34,680,770	28.0%
2013	2014	112,542,421	110,868,703	98.5%	(48,391)	110,820,312	98.5%
2012	2013	101,625,026	97,963,905	96.4%	(46,399)	97,917,506	96.4%
2011	2012	93,761,289	92,052,739	98.2%	(73,930)	91,978,809	98.1%
2010	2011	90,947,584	89,076,666	97.9%	624,895	89,701,561	98.6%
2009	2010	80,445,298	79,414,247	98.7%	(17,192)	79,397,055	98.7%
2008	2009	74,817,210	73,875,710	98.7%	14,022	73,889,732	98.8%

♦ "Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors or delayed homestead exemptions.

Source: Lafourche Parish Tax Collector (Sheriff's Office)

LAFOURCHE PARISH GOVERNMENT
PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEARS
(unaudited)

Exhibit X-9



LAFOURCHE PARISH GOVERNMENT

RATIOS OF OUTSTANDING DEBT BY TYPE

TEN FISCAL YEARS

(in thousands, except per capita amount)

(unaudited)

Exhibit X-10

Year	Public Improvement Bonds	Special Assessment Bonds	Lease- Purchase Agreements	Other Payable	Total Primary Government (1)	Percentage of Personal Income (2)	Per Capita* (2)
2017	\$ 36,489	-	-	-	36,489	N/A	371
2016	39,842	-	-	-	39,842	0.93%	405
2015	43,106	-	-	-	43,106	0.96%	438
2014	45,996	-	-	-	45,996	0.83%	469
2013	49,279	-	-	5,462	54,741	1.09%	507
2012	53,379	-	-	5,462	58,841	1.31%	550
2011	30,855	-	-	5,462	36,317	0.83%	320
2010	33,540	-	-	5,462	39,002	0.95%	348
2009	36,120	-	-	5,462	41,582	1.05%	383
2008	38,605	-	-	5,462	44,067	1.17%	415

N/A = not available

Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.

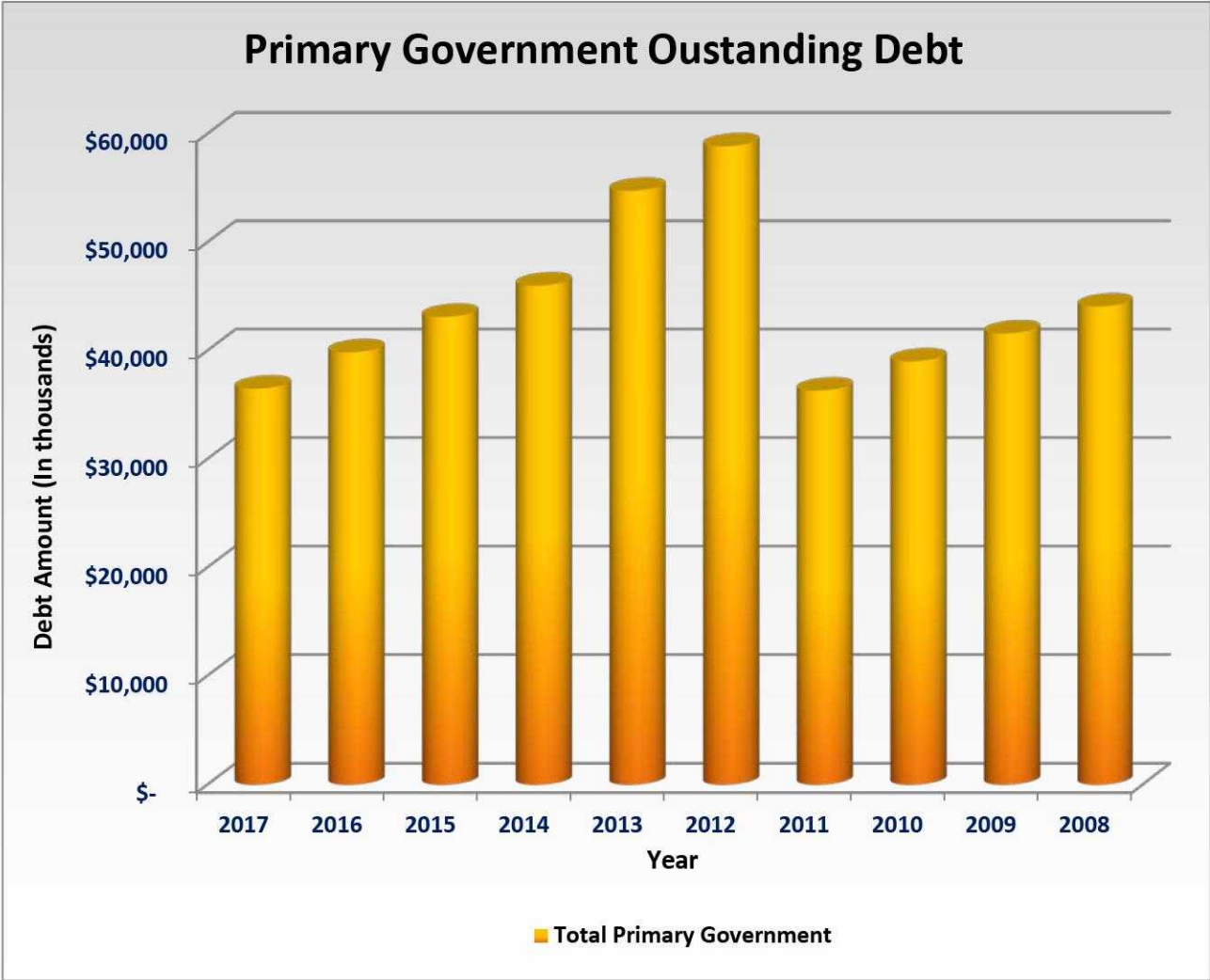
*Per Capita column illustrates net general bonded debt per capita.

Source: (1) Long-term debt note disclosures, Audited Comprehensive Annual Financial Reports.

(2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

LAFOURCHE PARISH GOVERNMENT
RATIOS OF OUTSTANDING DEBT BY TYPE
TEN FISCAL YEARS
(in thousands, except per capita amount)
(unaudited)

Exhibit X-10



LAFOURCHE PARISH GOVERNMENT
DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT
AS OF DECEMBER 31, 2017
(unaudited)

Exhibit X-11

<u>Jurisdiction</u>	<u>Bonds Payable Outstanding Balance</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Direct:			
Lafourche Parish Government	36,489,186	100%	36,489,186
Overlapping and Underlying:			
Lafourche Parish School Board	81,749,658	7%	5,722,476
Hospital Service District No.1	1,055,000	100%	1,055,000
Lafourche Parish Fire Protection District No. 6	1,100,000	100%	1,100,000
Total Overlapping and Underlying debt:	<u>83,904,658</u>		<u>7,877,476</u>
Total Debt:	<u>120,393,844</u>		<u>44,366,662</u>

2017 Population 98,426

Per Capita \$ 450.76

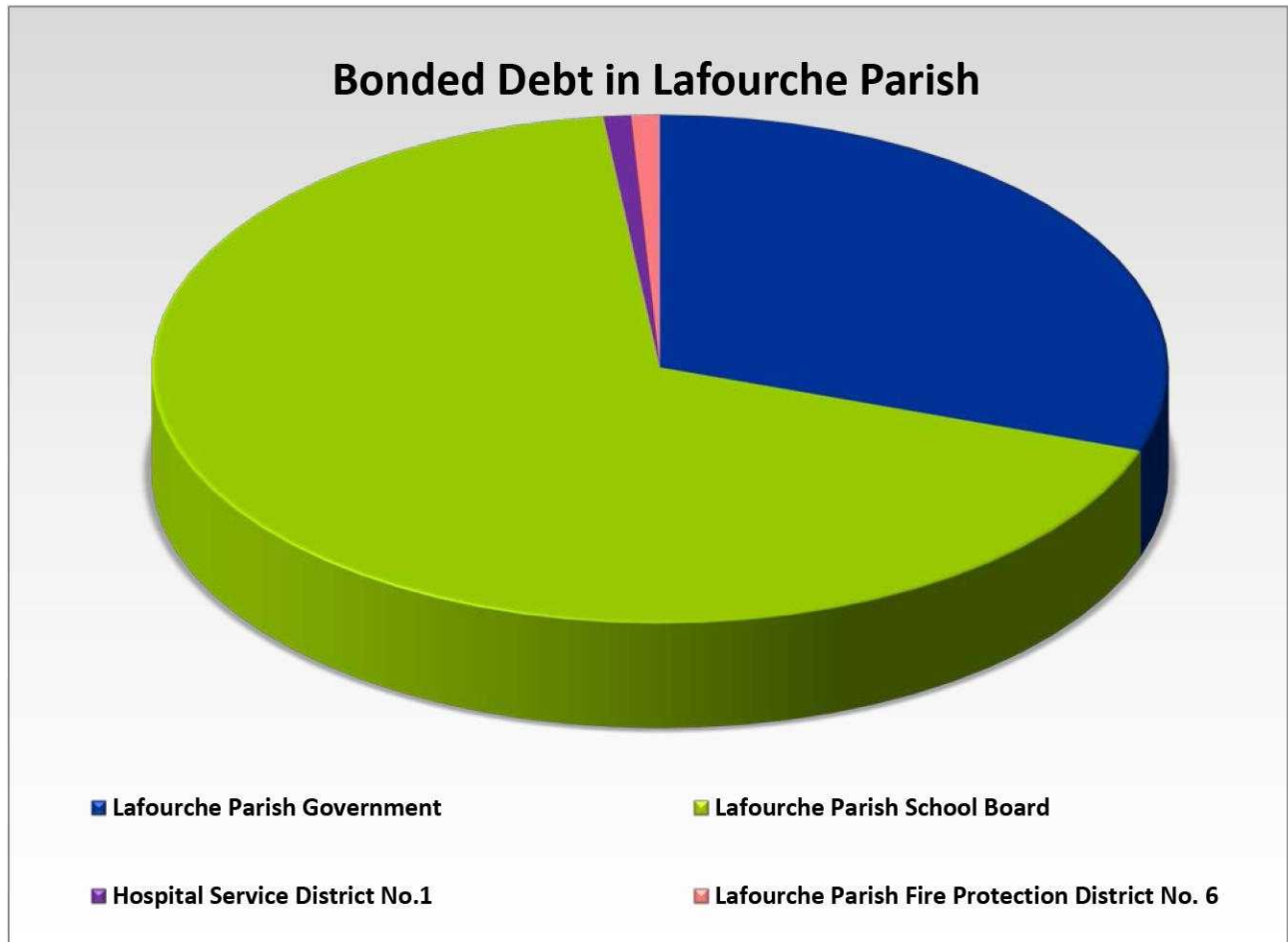
*Overlapping and underlying debt of each governmental entity listed can be found in their audited financials on the Legislative Auditor's website.

Note: Overlapping governments are those that are within the geographic boundaries of the Parish. The ratio of assessed valuation is calculated by dividing the assessed value of the overlapping and underlying governments by the total assessed value of the Parish to determine how much of the general obligation debt is applicable to Lafourche Parish.

Source: 2014 Annual Reports of the respective entities listed, Lafourche Parish Assessor's Office.

LAFOURCHE PARISH GOVERNMENT
DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT
AS OF DECEMBER 31, 2017
(unaudited)

Exhibit X-11



LAFOURCHE PARISH GOVERNMENT

LEGAL DEBT MARGIN INFORMATION

TEN FISCAL YEARS

(unaudited)

(in thousands)

Exhibit X-12

	Fiscal Year					
	2017	2016	2015	2014	2013	2012
Total assessed value	101,972	1,235,945	1,183,904	1,151,994	1,064,241	974,188
Debt Limit (10% of total assessed value)	113,335	123,594	118,390	115,199	106,424	97,419
General obligation bonds	36,489	39,842	43,106	45,996	49,279	53,379
Less: Repayment amount	5,955	5,955	5,995	6,338	6,243	7,272
Total net debt applicable to limit	30,534	33,887	37,111	39,657	43,036	46,108
Legal debt margin	<u>\$82,800</u>	<u>\$89,707</u>	<u>\$81,280</u>	<u>\$75,542</u>	<u>\$63,388</u>	<u>\$51,311</u>
Total net debt applicable to limit as a percent of debt limit	27%	27%	31%	34%	40%	47%

Note: Under state finance law, the Lafourche Parish Government's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds. As of the current fiscal year, the parish did not have any outstanding general obligation debt.

*General bonded debt is repaid through sales tax collected in the Parish.

Source: Lafourche Parish Assessor's Office

LAFOURCHE PARISH GOVERNMENT

LEGAL DEBT MARGIN INFORMATION

TEN FISCAL YEARS

(unaudited)

(in thousands)

Exhibit X-12

2011	2010	2009	2008
914,686	900,172	813,782	765,672
91,469	90,017	81,378	76,567
30,855	33,540	36,120	38,605
4,656	4,692	4,646	5,502
26,199	28,848	31,474	33,103
<u>\$65,270</u>	<u>\$61,169</u>	<u>\$49,904</u>	<u>\$43,464</u>
29%	32%	39%	43%

LAFOURCHE PARISH GOVERNMENT

PLEDGED-REVENUE COVERAGE

TEN FISCAL YEARS

(unaudited)

(in thousands)

Exhibit X-13

Fiscal Year	Special Assessment Collections	Debt Service			Coverage
		Principal	Interest	Total	
2017	-	3,110	1,389	4,499	0%
2016	-	3,020	1,482	4,502	0%
2015	-	3,400	1,539	4,939	0%
2014	-	3,040	1,847	4,887	0%
2013	-	2,915	1,525	4,440	0%
2012	-	2,790	1,337	4,127	0%
2011	-	2,685	1,447	4,132	0%
2010	-	2,580	1,552	4,132	0%
2009	-	2,485	1,644	4,129	0%
2008	-	3,965	1,257	5,222	0%

Source: Non-Major Debt Service Funds - Special Assessment, Combining Statement of Revenue, Expenditures and Changes



LAFOURCHE PARISH GOVERNMENT
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 TEN YEARS
 (unaudited)

Exhibit X-14

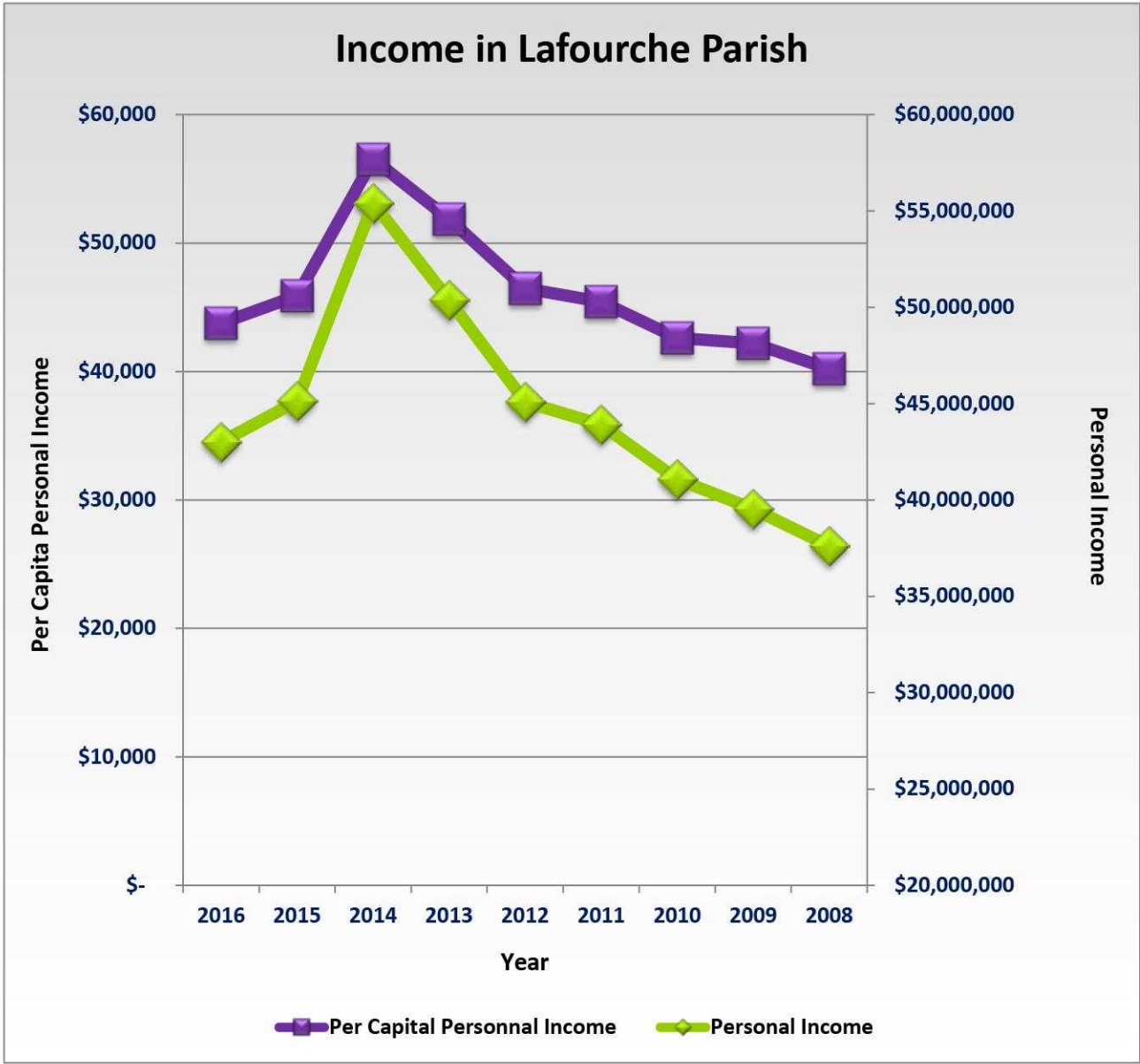
Year	Population (3)	Personal Income (1)	Per Capita Personal Income (1)	Median Age (3)	Public School Enrollment (2)	Unemployment Rate (1)
2017	98,426	N/A	N/A	36.7	14,474	4.00%
2016	98,305	\$ 4,300,995,000	\$ 43,752	36.6	14,558	5.70%
2015	98,325	\$ 4,512,988,000	\$ 45,899	36.8	14,781	6.10%
2014	98,020	\$ 5,540,865,000	\$ 56,528	36.8	14,625	4.90%
2013	97,141	\$ 5,038,012,000	\$ 51,863	36.7	14,768	2.70%
2012	97,029	\$ 4,508,435,000	\$ 46,465	37.2	14,737	3.90%
2011	96,380	\$ 4,392,199,000	\$ 45,437	35.3	15,693	4.30%
2010	96,318	\$ 4,108,231,000	\$ 42,625	36.5	15,023	4.80%
2009	94,302	\$ 3,953,819,000	\$ 42,205	37.0	14,629	4.60%
2008	93,083	\$ 3,761,199,000	\$ 40,203	36.6	14,822	3.30%

N/A - Data was not available at the time the report was published.

Source: (1) Louisiana Works, Bureau of Economic Analysis
 (2) Lafourche Parish School Board representative
 (3) US Census Bureau

LAFOURCHE PARISH GOVERNMENT
DEMOGRAPHIC AND ECONOMIC STATISTICS
TEN YEARS
(unaudited)

Exhibit X-14



LAFOURCHE PARISH GOVERNMENT

PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS PRIOR
(unaudited)

Exhibit X-15

Employer	2017			2008		
	Rank	Employees	Industry	Rank	Employees	Industry
Thibodaux Regional Medical Ctr	1	500-999	Hospital	5	500-999	Hospital
Nicholls State University	2	500-999	Schools - University	4	500-999	Schools - University
Bollinger Shipyards Inc	3	500-999	Ship Building and Repairing	1	500-999	Ship Building and Repairing
Walmart Supercenter	4	500-999	Department Store	6	500-999	Department Store
Deere & Co	5	500-999	Farming Service			
Crosby Tugs LLC	6	500-999	Boat Rental & Charter	9	250-499	Boat Rental & Charter
John Deere	7	500-999	Farm Machinery/Equipment	3	500-999	Farm Machinery/Equipment
C-Port	8	250-499	Oil Field Service	7	250-499	Oil Field Service
Lady of the Sea Medical Clinic	9	250-499	Hospital			
Lafourche Parish Sheriff's Office	10	250-499	Public Safety			
International Boat Rentals				2	500-999	Ship Building
Crosby Boat Co				8	250-499	Boat Dealer
GIS (Grande Isle Shipyard) Inc				10	250-499	Oil Field Service

N/A = not available

Source: Louisiana Works, Department of Labor



LAFOURCHE PARISH GOVERNMENT
FULL-TIME EQUIVALENT PARISH EMPLOYEES
TEN YEARS
(unaudited)

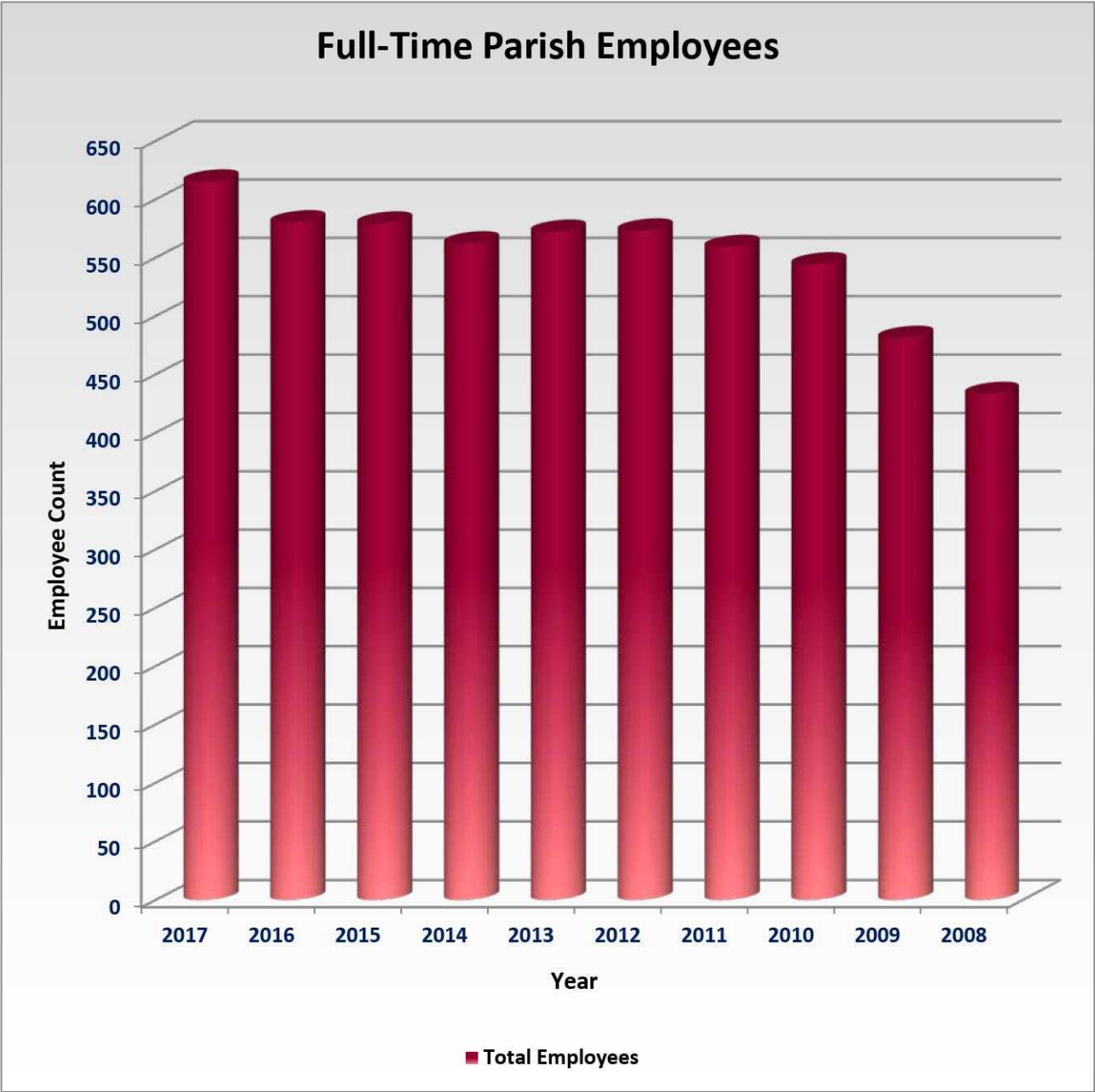
Exhibit X-16

	Full-time Equivalent Employees Allotted in Annual Budget									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<u>General Fund</u>										
Legislative	14	12	14	14	15	14	14	13	14	12
City Court	3	3	3	3	3	3	3	2	2	3
17Th Judicial District Court	8	8	8	8	8	8	8	9	9	8
District Attorney	42	35	36	42	37	39	41	46	46	39
Court Reporters	11	6	6	6	6	6	6	7	7	6
Registrar Of Voters	6	6	6	5	5	5	6	6	6	5
Finance	9	11	9	9	10	9	9	8	8	9
Executive	9	6	6	6	6	5	5	5	6	5
Purchasing	2	2	2	2	2	2	1	2	2	2
Risk Management	2	2	2	2	2	2	1	1	1	2
Human Resources	5	6	5	5	6	5	6	6	6	5
Civil Service	2	2	2	2	2	2	2	2	2	2
Information Technology	5	5	5	5	5	4	4	3	2	2
Justice of the Peace/Constables	8	8	8	8	8	8	8	8	8	8
Planning	14	16	15	14	14	15	12	9	9	6
Coroner	9	9	8	8	7	7	6	7	6	7
Public Works	8	9	8	8	9	10	9	17	15	8
Community Services	5	8	5	4	2	2	2	3	3	2
Economic Development	0	3	3	4	4	3	2	2	2	2
911	0	0	0	0	0	0	1	1	1	1
Civil Defense	0	0	0	0	0	0	0	0	0	0
<u>Special Revenue</u>										
Animal Control	6	6	4	5	5	4	4	3	3	3
Building And Maintenance	17	15	15	13	16	17	15	14	12	11
Roads	79	80	82	81	84	84	83	81	77	72
Drainage	97	90	92	84	89	84	82	90	88	66
Solid Waste	10	10	10	10	10	7	5	9	9	7
Health Unit	8	8	8	8	7	8	10	9	9	9
Recreation	23	2	2	3	2	2	2	2	2	3
Criminal Court	5	5	5	6	5	5	5	7	7	6
Special District #1	4	4	4	4	4	5	5	3	3	1
Planning Commision	5	5	6	1	1	0	0	0	0	0
Library*	74	73	74	68	68	70	62	57	-	-
Drug Court	12	12	12	11	9	10	11	11	11	10
Office Of Emergency Preparedness	16	15	15	15	17	16	17	3	3	3
IV-D	11	12	12	12	11	11	10	9	9	10
Health Activity	0	1	2	1	1	1	1	1	1	1
Head Start	75	74	74	73	76	76	78	76	77	88
CACFP	1	1	1	1	3	3	1	2	2	2
Office of Community Action	2	0	0	0	3	1	0	0	0	0
Weatherization	0	0	0	0	0	0	9	0	0	0
LIHEAP	0	0	1	1	1	0	1	0	0	0
CSBG	4	3	2	3	3	15	9	7	10	5
CZM	2	5	5	5	4	3	2	2	2	2
Workers' Compensation	2	2	2	2	2	2	1	1	1	0
	<u>615</u>	<u>580</u>	<u>579</u>	<u>562</u>	<u>572</u>	<u>573</u>	<u>559</u>	<u>544</u>	<u>481</u>	<u>433</u>

*Prior to fiscal year 2010, the Library Board of Control completed an annual audit independent from Lafourche Parish Government.
Source: Lafourche Parish Government Personnel Summary

LAFOURCHE PARISH GOVERNMENT
FULL-TIME EQUIVALENT PARISH EMPLOYEES
TEN YEARS
(unaudited)

Exhibit X-16



LAFOURCHE PARISH GOVERNMENT
CAPITAL ASSET STATISTICS BY FUNCTION
TEN YEARS
(unaudited)

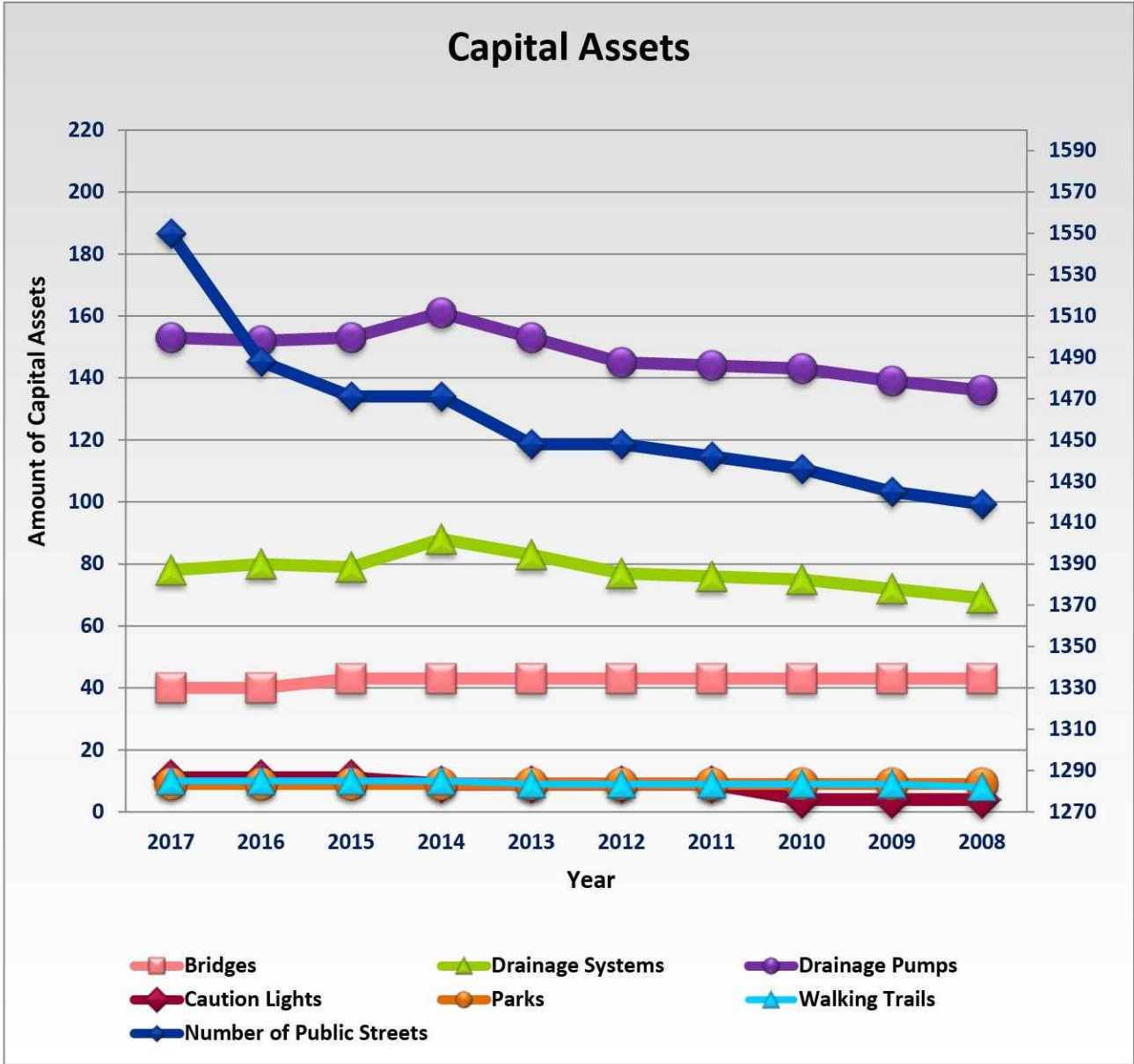
Exhibit X-17

<u>FUNCTION</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Roads & Bridges										
Number of Public Streets	1550	1488	1471	1471	1448	1,448	1,442	1,436	1,425	1,419
Bridges	40	40	43	43	43	43	43	43	43	43
Drainage										
Drainage Systems	78	80	79	88	83	77	76	75	72	69
Drainage Pumps	153	152	153	161	153	145	144	143	139	136
Street Lights										
Caution Lights	11	11	11	9	9	9	9	4	4	4
Recreation										
Parks	9	9	9	9	9	9	9	9	9	9
Walking Trails	10	10	10	10	9	9	9	9	9	8

Source: Lafourche Parish Government - respective departments

LAFOURCHE PARISH GOVERNMENT
 CAPITAL ASSET STATISTICS BY FUNCTION
 TEN YEARS
 (unaudited)

Exhibit X-17



LAFOURCHE PARISH GOVERNMENT
 OPERATING INDICATORS BY FUNCTION
 LAST TEN FISCAL YEARS
 (unaudited)

Exhibit X-18

<u>FUNCTION</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Roads & Bridges										
Potholes Repaired	314	502	27	43	24	15	53	384	378	300
Signs Repaired/Installed	524	773	572	495	601	703	887	810	758	858
Speed Bumps Installed	0	0	0	0	35	13	23	61	3	5
Drainage										
Culverts Installed	101	124	72	106	206	124	99	80	174	316
Solid Waste										
Average Households Serviced	34,041	33,697	33,500	33,305	33,305	30,800	30,800	30,800	30,650	30,465
Animal Shelter*										
Impounded Animals	3400	3138	3143	2,596	3,076	3,298	3,360	3,267	3,781	3,326
Adopted Animals	856	688	532	288	318	268	139	196	330	360
Recreation										
Summer Programs	5	5	5	5	5	8	8	8	6	6

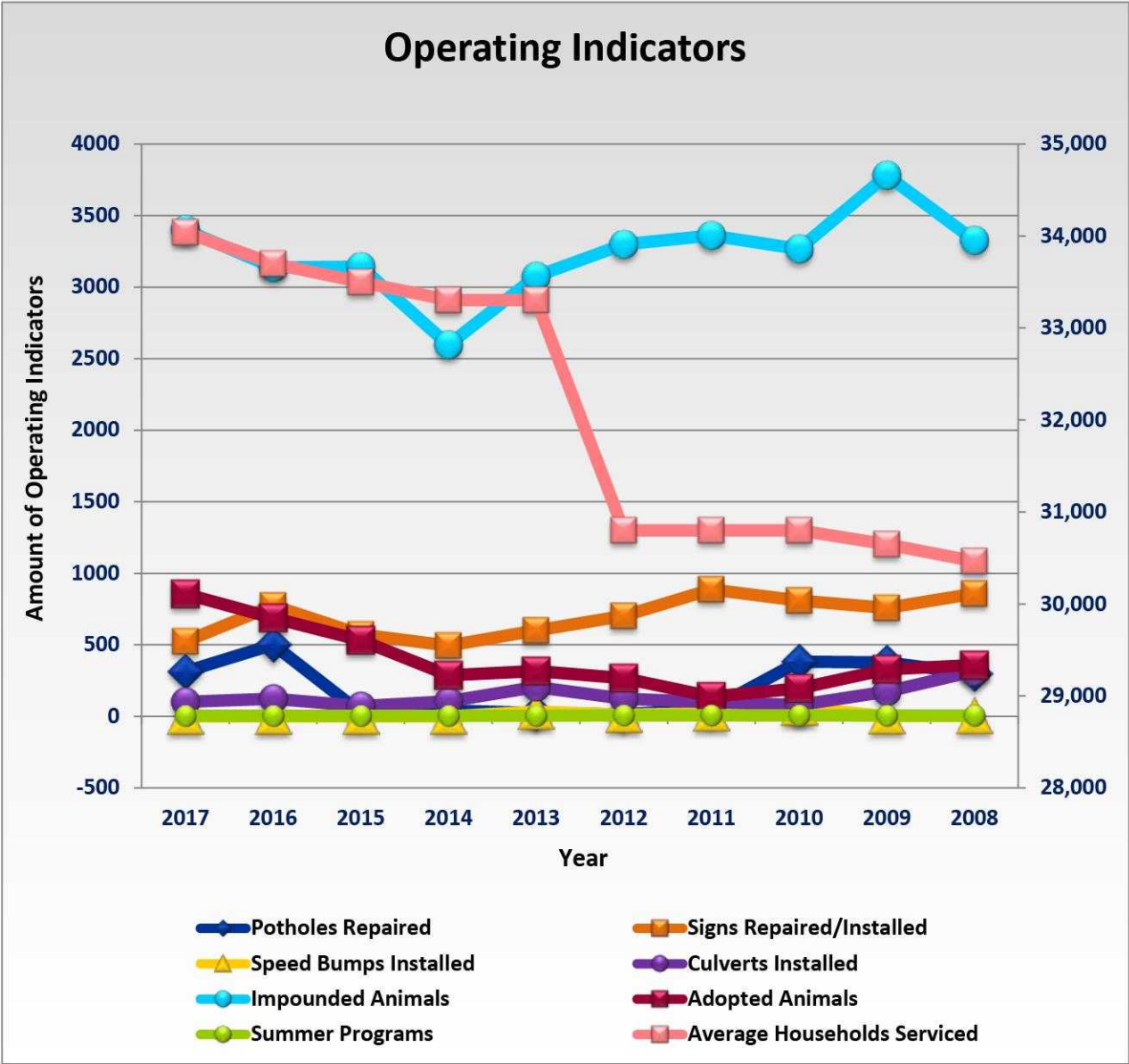
N/A = Information not available

* Lafourche Parish Animal Shelter opened in 2006

Source: Lafourche Parish Government - respective departments

LAFOURCHE PARISH GOVERNMENT
 OPERATING INDICATORS BY FUNCTION
 LAST TEN FISCAL YEARS
 (unaudited)

Exhibit X-18





Single Audit Section



The background of the page is a photograph of a dirt path leading through a dense forest of moss-covered trees. The path is dappled with sunlight and shadows. In the distance, a small, light-colored building is visible through the trees. The overall atmosphere is serene and natural.

LAFOURCHE PARISH GOVERNMENT

Reports on Compliance and Internal Control

December 31, 2017



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the
Lafourche Parish Council
Thibodaux, LA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafourche Parish Government (the "Parish"), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 25, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management in a separate letter dated June 25, 2017.

Purpose of this Report

This report is intended solely for the information and use of the management of the Parish, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Stagni & Company

Thibodaux, Louisiana
June 25, 2018



STAGNI & COMPANY, LLC



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the
Lafourche Parish Council
Thibodaux, Louisiana

Report On Compliance for Each Major Federal Program

We have audited the compliance of the Lafourche Parish Government (the Parish) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material on each of its major federal programs as of and for the year ended December 31, 2017. The major programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those Standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct of the material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Parish's compliance.

Opinion on Each Major Federal Program

In our opinion, the Parish complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2017.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance. Our opinion on each major federal program is not modified with respect to these matters.

Report on Internal Control over Compliance

The management of the Parish is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Parish's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness over compliance* is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. This report is intended solely for the information and use of management, federal awarding agencies and pass-through entities, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Stagni & Company

Thibodaux, Louisiana
June 25, 2018



STAGNI & COMPANY, LLC

LAFOURCHE PARISH GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2017

	FUND	CFDA	Federal Award/Pass-Through Entity Identifying Number	Federal Expenditures
FEDERAL GRANTING AGENCY				
DEPARTMENT OF AGRICULTURE				
LA Department of Education - Pass through payments:				
Child and Adult Care Food Program	141	10.558	FDCHFP 101 FY2017/FDCHFP 102/2018	279,580
Child Care Food Program-Headstart	131	10.558A	93-261	226,055
Total Department of Agriculture				<u>505,635</u> **
DEPARTMENT OF COMMERCE				
Department of Natural Resource - Pass through payments:				
Coastal Zone Management Administration Awards	181	11.419	LA 200098595	50,362
Total Department of Commerce				<u>50,362</u>
DEPARTMENT OF INTERIOR				
Gulf of Mexico Energy Security Act (GOMESA)	181	15.435		3,283
Sanitary Sewer Pump Station Upgrade & Improvements				
Edgewood Drove (EPA)	104	15.560	EES Project No. 1315	207,911
Total Department of Interior				<u>211,194</u>
DEPARTMENT OF TREASURY				
Barataria Marsh Creation and Ridge Restoration Project	181	21-015	1rdcgr330019-01-00	65,214
Total Department of Treasury				<u>65,214</u>
DEPARTMENT OF HOMELAND SECURITY				
Pass through the Louisiana Governor's Office of Homeland Security & Emergency Preparedness:				
Hazard Mitigation Grants	104	97.039	1603-327, 330, 397, 409, P1001	223,475
Hazard Mitigation Grants	001	97.039	1603-154	57,790
Federal Disaster Assistance	001	97.036	T.S. Harvey	10,126
Federal Disaster Assistance	101	97.036	T.S. Harvey	1,014
Federal Disaster Assistance	102	97.036	T.S. Harvey	2,498
Federal Disaster Assistance	103	97.036	T.S. Harvey	31,862
Federal Disaster Assistance	104	97.036	T.S. Harvey	135,340
Federal Disaster Assistance	107	97.036	T.S. Harvey	135
Federal Disaster Assistance	110	97.036	T.S. Harvey	20
Federal Disaster Assistance	114	97.036	T.S. Harvey	350
Federal Disaster Assistance	123	97.036	T.S. Harvey	1,887
Federal Disaster Assistance	129	97.036	T.S. Harvey	189
Federal Disaster Assistance	142	97.036	T.S. Harvey	156
Federal Disaster Assistance	001	97.036	T.S. Nate	6,029
Federal Disaster Assistance	102	97.036	T.S. Nate	144
Federal Disaster Assistance	103	97.036	T.S. Nate	4,094
Federal Disaster Assistance	104	97.036	T.S. Nate	2,705
Federal Disaster Assistance	107	97.036	T.S. Nate	28
Federal Disaster Assistance	123	97.036	T.S. Nate	1,299
Federal Disaster Assistance	129	97.036	T.S. Nate	321
Federal Disaster Assistance	130	97.036	T.S. Nate	1,566
Federal Disaster Assistance	142	97.036	T.S. Nate	961
Hazard Mitigation Grants	196	97.039	1786-057-0002	62,129
				<u>544,114</u>
Emergency Management Performance Grants	123	97.042	EMW-2015-EP-00009-SQ1, EMT-2016-EP-00003-SQ1	14,428
Total Department of Homeland Security				<u>558,542</u>

LAFOURCHE PARISH GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2017

	FUND	CFDA	Federal Award/Pass-Through Entity Identifying Number	Federal Expenditures
FEDERAL GRANTING AGENCY				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Payments:				
Head Start	130	93.600		2,709,763
Department of Labor - Pass through payments:				
Community Services Block Grant	150	93.569	CMFS #734144/2016P0043/ 2017P0043	196,816
Department of Social Services - Pass through payments:				
Low Income Home Energy Assistance:	144	93.568	PY2017 DHHS	704,160
DHH Office of Public Health Center for Community Preparedness - Pass through				
Community Readiness	123	93.074	LAGOV:2000115817 (7/1/15 to 3/31/16) LAGOV:2000211969 (7/1/16 to 3/31/17)	10,662
Total Department of Health and Human Services				<u>3,621,401</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Department of Community Development, Disaster Recovery Unit - Pass through payments:				
Community Development Block Grants/Entitlement Grants -				
Westside Drainage	001	14.228	29-PARA-3403	1,227,632
Dugas Canal Pump Upgrade	001	14.228	29-PARA-3404	208,019
Highway 308 Levee/Seawall	001	14.228	29-PARA-3303	576,021
Lockport Company Canal	001	14.228	29-PARA-3305	13,146
Lockport Community Center	001	14.228	29-PARA-3205	170,171
Lockport Community Center	001	14.228	ILTR-00298	84,768
Parr-Larose Pump	001	14.228	29-PARA-3406	1,506,556
Alidore Water Improvements	001	14.228	CFMS 709237/FY2011 LCDBG	3,250
East Camelia Waterlines	001	14.228	ILTR-00232	39,800
Total Department of Housing and Urban Development				<u>3,829,362</u> **
TOTAL FEDERAL AWARDS				<u><u>8,441,711</u></u>

** tested as a major program

NOTES TO THE SCHEDULE OF FEDERAL AWARDS:

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of the Primary Government of the Lafourche Parish Government (the Parish), under programs of the federal government for the year ended December 31, 2016 in accordance with the requirements of **Title 2 U. S. code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards (Uniform Guidance)**. Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the financial position, changes in net assets, or cash flows for the Parish.

Note 2 - Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ending December 31, 2016. Such expenditures are recognized following the cost principles in the **Uniform Guidance**, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Parish has elected NOT to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. A reconciliation of the federal expenditures to the federal revenues presented in the financial statements is outlined below:

LAFOURCHE PARISH GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2017

Federal Expenditures per the Schedule of Federal Awards	8,841,711
Revenues from Other Sources/Matching to cover Expenses	
Child and Adult Care Food Program	(6,360)
CSBG	(4,072)
LIHEAP	(65,292)
Community Readiness	7,024
CDBG	(152,935)
Expenditures reflected in Prior Year, Revenues Received in 2017	
Sanitary Sewer Pump Station Upgrade & Improvements Edgewood Drive (EPA)	2,715
Revenues recorded in prior years (receivable), deemed	
FEMA - Tropical Storm Harvey	(52,182)
FEMA - Tropical Storm Nate	(17,144)
FEMA - Hurricane Issac (Fund 104)	(36,059)
Federal Revenues	<u>8,517,406</u>
 Federal Revenues per Statement (Statement E)	 8,517,406
Federal Revenues per Statement (Statement H)	 -
	<u><u>8,517,406</u></u>

LAFOURCHE PARISH GOVERNMENT
Schedule of Findings and Questioned Costs
December 31, 2017

Section I - Summary of Auditor's Reports

1. The independent auditor's report expresses an unmodified opinion on the financial statements.
2. No significant deficiencies in internal control were disclosed during the audit of the financial statements. No material weaknesses are reported.
3. No instances of noncompliance, required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit.
4. No significant deficiencies in internal control over a major award program were disclosed during the audit. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal awards programs expresses an unmodified opinion on the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs
6. There were no findings required to be reported in accordance with CFR 200.516 of the Uniform Guidance are included in this Schedule.
7. The programs tested as major programs were:

CFDA Number(s)	Name of Federal Program (or Cluster)
----------------	--------------------------------------

10.558	Child and Adult Care Food Program
10.558A	Child Care Food Program-Headstart
14.228	Community Development Block Grants/Entitlement Grants

8. The threshold used to distinguish between Type A and Type B Programs as described in Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* was **\$750,000**.
9. The auditee is considered a 'low-risk' auditee, as defined by Uniform Guidance.

Section II - Financial Statement Findings

NONE TO REPORT

Section III Federal Award Findings and Questioned Costs

NONE TO REPORT



STAGNI & COMPANY, LLC



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

June 25, 2018

To the Council Members
of the Lafourche Parish Government
Thibodaux, Louisiana

In planning and performing our audit of the financial statements of the Lafourche Parish Government as of and for the year ended December 31, 2017 in accordance with auditing standards generally accepted in the United States of America, we considered the internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously reported on the internal control in our report dated June 25, 2018 and contain our report that there are no significant deficiencies in the internal control. This letter does not affect our report dated June 25, 2018, on the basic financial statements of the Lafourche Parish Government.

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of your office. The findings related to compliance with applicable laws and regulations should be addressed immediately by management.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Stagni & Company



STAGNI & COMPANY, LLC

FINDING # **2017-001**
DESCRIPTIVE CAPTION **Budgeting**

- **Criteria or specific requirement:**

According to R.S. 39:1311 general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more.

- **Conditions found:**

- General Fund total revenues for the year failed to meet budgeted revenues by 21%.
- Drainage Maintenance Fund total revenues for the year failed to meet budgeted revenues by 16%.
- 2004 Rededication Fund total revenues for the year failed to meet budgeted revenues by 9%.
- Criminal Court Fund total revenues for the year failed to meet budgeted revenues by 24%.
- Planning Commission total revenues for the year failed to meet budgeted revenues by 31%.
- Drug Court – Supreme Court Fund total revenues for the year failed to meet budgeted revenues by 13%.
- Community Action Agency Fund total revenues for the year failed to meet budgeted revenues by 16%.
- LIHEAP Fund total revenues for the year failed to meet budgeted revenues by 10%.
- Road Sales Tax District A Fund actual expenditures exceed budgeted expenditures by 8%.
- Road Sales Tax District 2 total revenues for the year failed to meet budgeted revenues by 12%.
- Coastal Zone Management total revenues for the year failed to meet budgeted revenues by 56%.
- FEMA Acquisition Fund total revenues for the year failed to meet budgeted revenues by 94%.

- **Cause:**

Periodic budget to actual comparisons were not reviewed.

- **Effect:**

Noncompliance with R.S. 39:1311.

- **Recommendations:**



STAGNI & COMPANY, LLC

We recommend that monthly budget to actual comparisons be reviewed and total revenue and expenditure variances be amended accordingly.

- **Management's Response:**

Finance will perform monthly budget to actual comparisons and make any needed amendments.



STAGNI & COMPANY, LLC

FINDING # 2017-002

DESCRIPTIVE CAPTION *Fund Deficits and Excess Expenditures over Revenues*

- **Conditions found:**

At the end of 2017, we noted the following funds with deficit fund equity:

- At the end of the year the deficit in Fund Balance for the Roads and Bridges Fund was \$(58,241).
- At the end of the year the deficit in Fund Balance for the Capital Projects Fund was \$(39,932).

At the end of 2017, we noted the following major funds that a decrease in fund balance:

- At the end of the year the net change in fund balance for the General Fund was \$(1,725,169).
- At the end of the year the net change in fund balance for the Roads and Bridges Fund was \$(335,596).
- At the end of the year the net change in fund balance for the Drainage Maintenance Fund was \$(327,972).
- At the end of the year the net change in fund balance for the Solid Waste Fund was \$(699,120).
- At the end of the year the net change in fund balance for the 2004 Rededication Fund was \$(1,209,523).

- **Recommendations:**

We recommend that the Parish closely monitor the fund balance of each fund during the year particularly when making supplemental appropriations. We also recommend that the consider implementing a policy to adopt future budgets to assure adequate fund balance – specifically for the General Fund. The policy should establish a minimum level at which the projected end-of-year fund balance should be maintained.

- **Management's Response:**

Budget to actual comparisons will help avoid deficits like the deficit in Roads and Bridges Fund.

Capital Projects Fund deficit is an apparent entry error and a corrective entry will be make to clear this deficit.

Decrease in fund balance was unavoidable due to decrease in revenues. Normally this is covered with Royalties, however due to decline in Royalties this was not able to be done in 2017. Administration will make appropriate cuts to help absorb the decline in revenues.



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LAFOURCHE PARISH GOVERNMENT
Management's Corrective Action Plan
For the Year Ended December 31, 2017

Section I - Summary of Auditor's Reports

The independent auditor's report issued on the financial statements was unmodified.

Section II - Financial Statement Findings

NONE REPORTED

Section III Federal Award Findings and Questioned Costs

NONE REPORTED

Section IV – Management Letter

FINDING # **2017-001**

DESCRIPTIVE CAPTION ***Budgeting***

- **Criteria or specific requirement:**

According to R.S. 39:1311 general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more.

- **Conditions found:**

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- Coastal Zone Management total revenues for the year failed to meet budgeted revenues by 56%.
- FEMA Acquisition Fund total revenues for the year failed to meet budgeted revenues by 94%.

- **Cause:**

Periodic budget to actual comparisons were not reviewed.

- **Effect:**

Noncompliance with R.S. 39:1311.

- **Recommendations:**

We recommend that monthly budget to actual comparisons be reviewed and total revenue and expenditure variances be amended accordingly.

- **Management's Response:**

Finance will perform monthly budget to actual comparisons and make any needed amendments.

FINDING # 2017-002

DESCRIPTIVE CAPTION *Fund Deficits and Excess Expenditures over Revenues*

- **Conditions found:**

At the end of 2017, we noted the following funds with deficit fund equity:

- At the end of the year the deficit in Fund Balance for the Roads and Bridges Fund was \$(58,241).
- At the end of the year the deficit in Fund Balance for the Capital Projects Fund was \$(39,932).

At the end of 2017, we noted the following major funds that a decrease in fund balance:

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- At the end of the year the net change in fund balance for the Solid Waste Fund was \$(699,120).
- At the end of the year the net change in fund balance for the 2004 Rededication Fund was \$(1,209,523).

- **Recommendations:**

We recommend that the Parish closely monitor the fund balance of each fund during the year particularly when making supplemental appropriations. We also recommend that the consider implementing a policy to adopt future budgets to assure adequate fund balance – specifically for the General Fund. The policy should establish a minimum level at which the projected end-of-year fund balance should be maintained.

- **Management's Response:**

Budget to actual comparisons will help avoid deficits like the deficit in Roads and Bridges Fund.

Capital Projects Fund deficit is an apparent entry error and a corrective entry will be make to clear this deficit.

Decrease in fund balance was unavoidable due to decrease in revenues. Normally this is covered with Royalties, however due to decline in Royalties this was not able to be done in 2017. Administration will make appropriate cuts to help absorb the decline in revenues.

LAFOURCHE PARISH GOVERNMENT

STATUS OF PRIOR AUDIT FINDINGS

For the Year Ended December 31, 2017

Reference Number	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)
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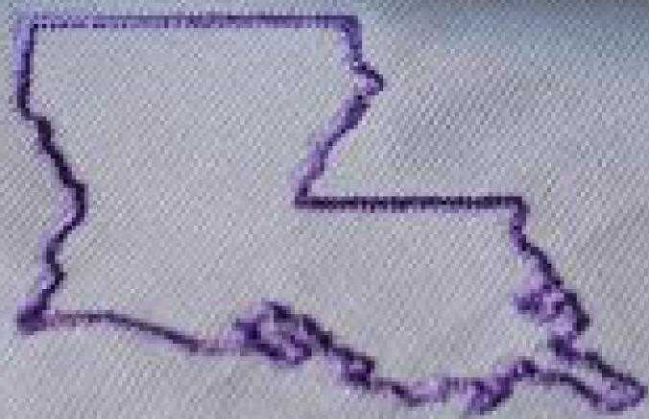
Section I - Internal Control and Compliance Material to the Financial Statements:

Section II - Internal Control and Compliance Material to Federal Awards:

2016-001	2016	CSBG Maximum Reimbursement for Uniforms	Resolved
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Section III - Management Letter:

2016-002	2016	Parish Purchasing Procedures	Resolved
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Louisiana



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

AGREED-UPON PROCEDURES REPORT

Lafourche Parish Government

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period January 1, 2017 – December 31, 2017

To the Council of the
Lafourche Parish Government and
Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Lafourche Parish Government (the Parish) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2017 through December 31, 2017. The Parish's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Written Policies and Procedures

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

- c) **Disbursements**, including processing, reviewing, and approving.
- d) **Receipts**, including receiving, recording, and preparing deposits.
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage.
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Results: The policies of the Parish address all of the applicable functions listed, with the following exceptions:

- 1f) The policy on contracting does not specifically address the standard terms and conditions or the legal review.
- 1i) The policy on ethics does not specifically address the system to monitor possible ethics violations or the requirements that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- 1j) The policy on debt service does not specifically address EMMA reporting requirements, debt reserve requirements, or debt service requirements.

Management's Response: *The finance department will review the policies and recommend any changes necessary to the written policies.*

Board (or Finance Committee, if applicable)

2. Obtain and review the board/committee minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.
- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).



- If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.
- c) Report whether the minutes referenced or included non-budgetary financial information (e.g., approval of contracts and disbursements) for at least one meeting during the fiscal period.

Results: The Council met twice every month during the year. Monthly budget-to-actual comparisons on the General Fund or other major funds are not referenced for 2017. The minutes reference approvals of bids, contracts and material purchases.

Management's Response: The finance department will present monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the prior audit (GAAP-basis); including noting any deficit spending during the period along with the formal written plan to eliminate the deficit.

Bank Reconciliations

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

Results: We obtained a listing of bank accounts from management and management's representation that the listing is complete.

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three-year rotating basis (if more than five accounts). For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:
 - a) Bank reconciliations have been prepared;
 - b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and
 - c) If applicable, management has documentation reflecting that it has researched items that have been outstanding for more than 6 months reconciling as of the end of the fiscal period.

Results: We selected 6 bank accounts and obtained bank statements and reconciliations prepared for all months. All bank reconciliations include written evidence that a member of management reviewed each reconciliation. Management provided documentation reflecting that it has researched items that have been outstanding for more than 6 months reconciling as of the end of the fiscal period.



Collections

5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

Results: We obtained from management a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three-year rotating basis (if more than five locations). **For each cash collection location selected:**
 - a) Obtain existing written documentation (e.g., insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.
 - b) Obtain existing written documentation (e.g., sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.
 - c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:
 - Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.
 - Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

Results: There was 8 collection locations out of 26 selected for testing. Each person in the finance department responsible for collecting cash is bonded, however not all persons throughout the Parish collecting cash are bonded. Duties were segregated at each location per the policy. The person responsible for collecting cash was not responsible for reconciling cash collections to the general ledger. The Parish has a formal process to reconcile cash collections to the general ledger by a person who is not responsible for cash collections. One (1) of the 26 deposits tested totaling \$1,636 for animal shelter fees was deposited 6 days after collection. All of the deposits tested had supporting documentation.

Management's Response: The finance department will review the collection procedures at the animal shelter along with the collection and deposit policy and encourage those responsible to strictly adhere to the policy.



7. Obtain existing written documentation (e.g., policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

Results: The Parish has a process specifically defined to determine completeness of all collections, including electronic transfers, for each revenue source by a person who is not responsible for collections.

Disbursements - General (excluding credit card/debit card/fuel card/P-Card purchases or payments)

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

Results: We obtained from management a disbursement listing and management's representation that the listing is complete.

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g., purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:
 - a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.
 - b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.
 - c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; (2) a receiving report showing receipt of goods purchased, or electronic equivalent; and (3) an approved invoice.

Results: We obtained supporting documentation for 25 disbursements. The criteria in steps 9(a), 9(b) and 9(c) were met for all 25 disbursements tested.

10. Using entity documentation (e.g., electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

Results: No exceptions were identified as a result of these procedures.



11. Using entity documentation (e.g., electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

Results: The persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

Results: No exceptions were identified as a result of these procedures.

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

Results: No exceptions were identified as a result of these procedures.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Results: We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.
- b) Report whether finance charges and/or late fees were assessed on the selected statements.



Results: The monthly statements or combined statements and supporting documentation were reviewed and approved, in writing, by someone other than the authorized card holder. No finance charges or late fees were assessed on the selected statements.

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e., each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:
 - An original itemized receipt (i.e., identifies precisely what was purchased).
 - Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.
 - Other documentation that may be required by written policy (e.g., purchase order, written authorization).
- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/ disbursement policies and the Louisiana Public Bid Law (i.e., transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.
- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g., cash advances or non-business purchases, regardless of whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

Results: Procedure 16(a) –For the 5 credit cards selected for testing, all were supported by itemized receipts and documentation of the business/public purpose of each individual charge. Procedures 16(b) and 16(c) - No exceptions were identified as a result of these procedures.

Travel and Expense Reimbursement

17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

Results: We obtained the listing of all travel and related expense reimbursements and we obtained management's representation that the list was complete.

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.



Results: We obtained the written policies related to travel and expense reimbursement. No amounts that exceed GSA rates were noted.

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.
- b) Report whether each expense is supported by:
 - An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]
 - Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).
 - Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)
- c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g., hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.
- d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions were identified as a result of these procedures.

Contracts

20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

Results: We obtained a listing of all contracts in effect during the fiscal period. We obtained management's representation that the listing is complete.

21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:



- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.
- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:
 - If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)
 - If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.
- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.
- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.
- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g., Lawrason Act or Home Rule Charter).

Results: For the 5 contracts selected, a formal written contract supports the arrangement and the amounts paid. All 5 of the contracts selected were subject to public bid law and complied with all requirements thereof. For the largest payment from each of the contracts selected for testing, the supporting invoice and related payment complied with the terms and conditions of the contract. Each of the contracts selected for testing was properly approved according to policy and the approval was reported in the board minutes.

Payroll and Personnel

- 22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:
 - a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.
 - b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

Results: We obtained a listing of employees with their related salaries, and we obtained management's representation that the listing is complete. For the five employees selected, payments were made in strict accordance with the terms and conditions of the pay rate structure. No changes were made during the fiscal period for the five employees selected.



23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.
- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

Results: We obtained attendance and leave records and randomly selected one pay period in which leave has been taken by at least one employee. For procedure 23(a), all employees selected documented their daily attendance and leave. For procedure 23(b), vacation and sick leave for all employees selected were approved in writing. For procedure 23(c), we noted the Parish maintained leave records on those selected employees.

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

Results: We obtained from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. The two largest termination payments made during the fiscal period were made in strict accordance with policy and were approved by management.

25. Obtain supporting documentation (e.g., cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

Results: We obtained supporting documentation relating to payroll taxes and retirement contributions during the fiscal period. The employee and employer portions of payroll taxes and retirement contributions as well as the required reporting forms were submitted to the applicable agencies by the required deadlines.



Ethics (excluding nonprofits)

26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

Results: All 5 of the employees selected had documentation to demonstrate that required ethics training was completed.

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

Results: We inquired of management whether any alleged ethics violations were reported during the fiscal period. Management has received no such allegations.

Debt Service (excluding nonprofits)

28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

Results: This procedure is not applicable.

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

Results: The Parish made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

Results: Millage collections did not exceed debt service payments by more than 10% during the fiscal period. No millages continue to be received for debt that has been paid off.



Other

31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the District attorney of the parish in which the entity is domiciled.

Results: We inquired of management whether the Parish had any misappropriations of public funds or assets. Management reported there have not been any misappropriations of public funds or assets, except the Choctaw Levee Mitigation that is reported on in the financial statements.

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.lla.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: The Parish has posted on its premises and website the notice required by R.S. 24:523.1.

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

Results: No exceptions were identified as a result of these procedures.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Stagni & Company

Thibodaux, LA
June 25, 2018



STAGNI & COMPANY, LLC
